



W.P.No.16297 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.07.2024

CORAM

THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.16297 of 2024
and W.M.P.No.17837 of 2024

M/s.Colors of Rainbow,
Represented by its Manager Paras Ghorawat,
NH 44, Gollapalli Village,
Shoolagiri, Krishnagiri,
Tamil Nadu 635 117.

... Petitioner

-VS-

1. Assistant Commissioner (ST),
Hosur South II, CT Building,
Seetharam Nagar, Bangalore Road,
Hosur-635 109.

2.Assistant Commissioner of Customs,
IGST Refund Section,
60, Rajaji Salai, Customs House,
Chennai - 600 001.

3.Director General of Data Analytics
& Risk Management, 10th Floor,
Tower -2, Jeevan Bharathi Building,
124-Connaught Circus, New Delhi - 100 001.

... Respondents



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PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus calling for the records relating to impugned refund order bearing reference no. ZD330623013691Q dated 05.06.2023 passed by the First Respondent and quash the same and consequently direct the First Respondent to sanction refund of Rs.1,00,65,215.83 to the Petitioner.

For Petitioner : Mr.G.Natarajan

For R1 : Mr. C.Harsha Raj, AGP (T)

For R2 & R3 : Mr.Rajendran Raghavan,
Senior Standing Counsel

ORDER

An order dated 05.06.2023 rejecting the petitioner's claim for refund under Section 54 of applicable GST enactments is the subject of challenge in this writ petition.

2. The petitioner exported goods on payment of IGST during the period running from March 2023 to May 2023 and claimed refund of the IGST paid thereon. While the refund for the months of April to May 2023 was sanctioned on 07.09.2023, the refund for the month of March 2023 was



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not sanctioned. Upon coming to know that the refund claim was not processed on account of an alert raised by the Director General of Data Analytics & Risk Management (DGRAM), the petitioner reapplied on 28.05.2023. Such application was rejected by the order impugned herein.

3. Learned counsel for the petitioner submits that refund in relation to export of goods is an automatic process and that the petitioner's refund claim in respect of the months of April to May 2023 was processed and sanctioned, whereas the present refund claim for the month of March 2023 was rejected erroneously on the ground that supporting documents have not been uploaded. He submits that all necessary documents are available in the portal and it is not necessary for the petitioner to submit any supporting documents.

4. Mr.C.Harsha Raj, learned Additional Government Pleader, accepts notice for the 1st respondent. Mr.Rajendran Raghavan, learned senior standing counsel, accepts notice for respondents 2 & 3. Mr.C.Harsha Raj submits that the matter may be directed to be reconsidered by taking note of



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documents already available in the portal and by permitting the petitioner to file additional documents, if any.

5. On examining the impugned order, the only reason specified therein for rejecting the refund claim is that the dealer had not uploaded supporting documents. Learned counsel for the petitioner submitted that the processing of the refund claim is automatic and on the basis of documents already available on the portal such as shipping bills, invoices and the like. In these circumstances, the matter requires reconsideration.

6. For reasons set out above, the impugned order dated 05.06.2023 is set aside and the matter is remanded to the 1st respondent for reconsideration. The 2nd and 3rd respondents are directed to co-ordinate with the 1st respondent in relation to the risk alert. The 1st respondent is directed to take into consideration all documents already available on the portal. The petitioner is permitted to submit additional documents, if any, to assist in the process. Upon such reconsideration, the 1st respondent is directed to pass orders on the refund application within two months from the date of receipt of a copy of this order.



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7. The writ petition is disposed of on the above terms without any order as to costs. Consequently, connected miscellaneous petition is closed.

04.07.2024

Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No

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To

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