W.M.P.Nos.37331, 37333 and 37335 of 2024
in
W.P.Nos.31621, 31625 and 31628 of 2022

C.SARAVANAN, J.

Both sides present.

2. These Writ Miscellaneous Petitions have been filed to restore the above writ petitions.

3. It is informed by the learned counsel for the petitioner that the Central Board of Indirect Taxes and Customs (CBIC) has clarified that under similar circumstances refund is to be allowed and that in the light of Circular No.173-05/2022 dated 06.07.2022 of CBIC, the petitioner withdrew the Writ Petitions under the *bona fide* impression that the refund of excess Input Tax Credit claimed on account of inverted duty structure will have to be refunded back, although the Impugned Orders have been passed.

4. The submission of the learned counsel for the petitioner appears to be genuine.

C.SARAVANAN, J.

arb

5. Therefore, the above Writ Petitions are restored to the file of this Court.

6. List the Writ Petitions on 05.12.2024.

20.11.2024

arb

W.M.P.Nos.37331, 37333 and 37335 of 2024
in
W.P.Nos.31621, 31625 and 31628 of 2022