



W.P. No.35988 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.11.2024

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.35988 of 2024

Shilpa Fashion Exports,
rep. By its Partner,
K.V.Vijayan

: Petitioner

versus

1.The Superintenant of GST &
Central Excise, Erode Range 1,
No.81, Bharathi Nagar, Soolai,
Veerapanchatram, Erode 638 004

2.The Deputy Commissioner of GST
Central Excise, Erode Range 1,
No.81, Bharathi Nagar, Soolai,
Veerapanchatram, Erode 638 004

: Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India seeking a Writ of Mandamus directing the second respondent to pass orders on the refund applications for the periods August 2017 to August 2019 based on the representation dated 18.11.2021 to the first respondent and reminder dated 09.09.2023 to the second respondent, after hearing petitioner.

For Petitioner

: Mr.J.Shankarraman

For Respondents

:Mr.S.Gurumoorthy,
Central Government Standing counsel



W.P. No.35988 of 2024

ORDER

WEB COPY

By consent of learned counsel on both sides, this writ petition is taken up for final disposal at the admission stage itself.

2. The writ petition has been filed praying for a writ of Mandamus for a direction to the second respondent to pass orders on the refund applications for the periods August 2017 to August 2019 based on the representation dated 18.11.2021 to the first respondent and reminder dated 01.09.2023 to the second respondent.

3. At the outset, Mr.S.Gurumoorthy, learned Central Government Standing Counsel would submit that the representation of the petitioner dated 18.11.2021 would be considered by the Respondent and orders passed within a period of four weeks from the date of receipt of a copy of this order.

4. Recording the submission made by the learned Central Government Standing Counsel for the respondents, there shall be a direction to the Respondent to consider the petitioner's representation dated 18.11.2021, on its own merits and pass appropriate orders in accordance with law, after affording



W.P. No.35988 of 2024

reasonable opportunity of hearing to the petitioner and any other interested persons/stake holders, within a period of four (4) weeks from the date of receipt of a copy of this order. It is made clear that this Court has not expressed any views with regard to the merits of the representation and it is open to the concerned respondent to consider the representation on its own merits and in accordance with law.

5. With the above directions, the writ petition stands disposed of. There shall be no order as to costs.

28.11.2024

Speaking (or) Non Speaking Order

Index : Yes/ No

Neutral Citation: Yes/No

mrn

To

1.The Superintendent of GST &
Central Excise, Erode Range 1,
No.81, Bharathi Nagar, Soolai,
Veerapanchatram, Erode 638 004

2.The Deputy Commissioner of GST
Central Excise, Erode Range 1,
No.81, Bharathi Nagar, Soolai,
Veerapanchatram, Erode 638 004



WEB COPY



W.P. No.35988 of 2024

MOHAMMED SHAFFIQ, J.

mrn

W.P. No.35988 of 2024

28.11.2024