



**W.P.(MD).No.24175 of 2024**

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

**DATED : 18.10.2024**

**CORAM**

**THE HONOURABLE MR. JUSTICE MOHAMMED SHAFFIQ**

**W.P.(MD).No.24175 of 2024**

**and**

**W.M.P.(MD).No.20444 of 2024**

M/s.AIM Worldwide Pvt. Ltd.,  
Represented by Proprietor.

... Petitioner

**Vs.**

1.The Commissioner of Customs and Central Excise (Appeals),  
Coimbatore @ Tiruchirappalli,  
No.1, Williams Road,  
Cantonment,  
Tiruchirappalli.

2.The Assistant Commissioner of Customs,  
Office of the Commissioner of Customs,  
Custom House,  
New Harbour Estate,  
Tuticorin – 628 004.

...Respondents

**Prayer** : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the entire records pertaining to the impugned order passed by the second respondent vide his proceedings in C.No.VIII/20/216/2018-IGST dated 17.01.2020 and quash the same as illegal and further direct the second respondent to refund the IGST paid by the petitioner to the tune of



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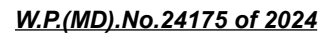
Rs.7,19,365/- for the exports made during July 2017 to August 2017 with accrued interest at 18% from the date on which a request for refund in the form of Shipping Bills is made till the date of payment within a stipulated time that may be fixed by this Court.

For Petitioner : Mr.R.L.Dhilipan Pandian  
For Respondents : Mr.R.Gowrishankar  
Senior Standing Counsel

### **ORDER**

The present Writ Petition is filed challenging the impugned proceedings of the second respondent dated 17.01.2020, whereby, the petitioner's request for refund of IGST was rejected. Against the above proceedings, the petitioner has preferred an appeal before the first respondent in Appeal No.C24/07/2022-TTN(CUS) dated 04.02.2022 and the same is stated to be pending for more than two years.

2. It is submitted by the learned counsel for the petitioner that in respect of identical transactions, the petitioner's claim for refund has already been granted by the Gujarat High Court in Civil Application No.15648/2020 vide order dated 22.12.2021. It was thus submitted that the rejection of the claim of IGST refund is clearly unsustainable.



4. Accordingly, this Writ Petition stands disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petition stands closed.

Index : Yes / No  
Internet : Yes/ No  
Lm



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To

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**MOHAMMED SHAFFIQ, J.**

Lm

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