# IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED : 24.01.2025**

**CORAM**

**THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ**

**W.P. No.2144 of 2025**
**and**
**W.M.P.No.2499 of 2025**

PCA Automobiles India Private Limited,
Represented by its Authorised Signatory
Mr.Sudharsan,
Adhigattur Village, Kadambathur P.O.,
Thiruvallur, Tiruvallur,
Tamil Nadu 631 203. .. Petitioner

Vs.

Assistant Commissioner,
Poonamallee Division,
Officer of the Assistant Commissioner of
CGST and Central Excise,
Chennai Outer Commissionerate,
R-40, A-1, 100 Feet Road, Mogappair,
Chennai 600 003.
.. Respondent

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, to call for the records of the respondent who passed the Impugned Order under Section 54(3) of the Central Goods and Service Tax Act, 2017 / Tamil Nadu Goods and Service Tax Act, 2017 in Form GST-RFD-06 dated 28.11.2024 having Refund Sanction / Rejection Order Number:ZD331124279064M along with Order in Original dated 27.11.2024 for the period from February 2023 to June 2023 in

GSTIN:33AAACY8560E1ZC and quash the same and direct the respondent to pass an order afresh after considering the documentary evidences and submissions and explanations furnished by the petitioner.

For Petitioner : Ms.N.V.Lakshmi

For Respondents : Mrs.Revathi Manivannan
Standing Counsel

**ORDER**

The present writ petition is filed challenging the Order in Original in Form GST RFD -06 dated 27.11.2024 on the limited ground that the order suffers from non application of mind inasmuch as the impugned order proceeds to reject the petitioner's claim of refund on the premise that the petitioner had not filed the details sought for along with supporting documents.

2. It is submitted by the learned counsel for the petitioner that an Email dated 22.10.2024 was sent to the petitioner by the Deputy Commissioner of GST Poonamallee Division requesting the petitioner to furnish details. The relevant portion of the Email dated 22.10.2024 is extracted hereunder:

*"With reference to above subject, you are requested to furnish following details:*

*1) Grounds on which the company is claiming inverted tax structure. Detailed write-up about activities being undertaken by the taxpayer with tax rate (HSN code-wise) of inward and outward supply resulting inverted tax structure due to which the taxpayer is having unused accumulated ITC. Whether tax payment was done in cash for the period February 2023 To June 2023, if yes, details thereof.*

*2) Excel version of list of inverted duty supplies uploaded on the GST portal.*

*3) Excel version of Annexure B in the prescribed format (uploaded on the GST portal) clearly indicating the month of GSTR-2A and SI No. of GSTR-2A in which the invoice is appearing.*

*4) Original GSTR-2A of the relevant period (in which invoices mentioned in Annexure - B is appearing) in excel format as downloaded from GST portal.*

*5) Sales Register (as per sales shown in GSTR-3B) for the period February 2023 To June 2023.*

*6) Purchase Register (as per ITC availed in GSTR-3B) for the period February 2023 To June 2023.*

*7) Excel version of Statement 1A (under Rule 89(2)(h)) in the prescribed format as uploaded on the GST portal.*

*8) Detailed workings for values arrived in Statement 1 under Rule 89(5). Please furnish back up supporting documents on which values mentioned in Statement 1 arrived.*

*9) Please furnish sample high value ITC invoices, sample bill of entry (If ITC taken on imports) and sample high value Sales Invoices for the period February 2023 To June 2023 for verification."*

2.1. In response to the above Email, the petitioner furnished the details vide Email dated 29.10.2024, 04.11.2024 and 08.11.2024. Thereafter, a notice was issued to the petitioner vide letter dated 13.11.2024, proposing to reject the claim of refund and the petitioner was once again asked to furnish details. The relevant portion of the notice dated 13.11.2024 is extracted hereunder:

> *"In view of the above, in order to examine it further in details, an email dated 22.10.2024 was sent to the taxpayer vide DIN: 20241059XL040081846E to furnish details regarding above refund claim. Vide above email, the taxpayer was asked mainly to furnish following details apart from other details:*
>
> *1. Grounds on which the company is claiming inverted tax structure. Detailed write-up about activities being undertaken by the taxpayer with tax rate (HSN code-wise) of inward and outward supply resulting inverted tax structure due to which the taxpayer is having unused accumulated ITC. Whether tax payment was done in cash for the period February 2023 To June 2023, if yes, details thereof.*
>
> *II. Sales Register (as per sales shown in GSTR-3B) for the period February 2023 To June 2023.*
>
> *III. Purchase Register (as per ITC availed in GSTR-3B) for the period February 2023 To June 2023.*
>
> *IV. Detailed workings for values arrived in Statement 1 under Rule 89(5). Please furnish back up supporting documents on which values mentioned in Statement 1 arrived.*

*V. Please furnish sample high value ITC invoices, sample bill of entry (If ITC taken on imports) and sample high value Sales Invoices for the period February 2023 To June 2023 for sample verification."*

3. It is submitted by the learned counsel for the petitioner that the petitioner had in fact submitted the above details which was sought for vide their reply dated 26.11.2024 which is kept in the typed set of papers. Despite the fact that the petitioner had submitted if not all the majority of the documents, the impugned order proceeds as though no documents has been filed clearly revealing that there is gross non application of mind.

4. On this being pointed out, the learned counsel for the respondent would submit that they would pass orders afresh.

5. In view thereof, the impugned order is set aside. It is open to the respondents to pass orders afresh in accordance with law after affording the petitioner a reasonable opportunity of hearing.

6. Accordingly, the writ petition stands disposed of. Consequently, connected miscellaneous petition is closed.

**24.01.2025**

Speaking (or) Non Speaking Order
Index:Yes/No
Neutral Citation: Yes/No
spp

To:

Assistant Commissioner,
Poonamallee Division,
Officer of the Assistant Commissioner of
CGST and Central Excise,
Chennai Outer Commissionerate,
R-40, A-1, 100 Feet Road, Mogappair,
Chennai 600 003.

**MOHAMMED SHAFFIQ, J.**

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