



W.P.No.5753 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 20.02.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.5753 of 2025
and W.M.P.No.6331 of 2025

AMIT JAJODIA, Proprietor,
M/s.Amit Papers,
1st Floor, New No.106, Old No.58/3,
V.M.Street, Royapettah,
Chennai 600 014.

... Petitioner

Vs.

1.The Commissioner,
Office of Principal and Special Commissioner of Commercial Taxes,
Office of Commercial Taxes,
Ezhilagam, Chepauk, Chennai 600 005.

2.Joint Commissioner (ST),
Chennai (South) Division,
Seventh Floor, Integrated CT & R Building,
571, Anna Salai, Nandanam,
Chennai 600 035.

3.The State Tax Officer,
Thiruvallikeni Assessment Circle,
Third Floor, Integrated CT & R Building,
571, Anna Salai, Nandanam,
Chennai 600 035.

... Respondent



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Prayer:

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Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records culminating in the order dated 30.05.2023 passed by the 3rd respondent and quash the same in so far as it rejects the sanction of refund of Rs.10,725/- under IGST and Rs.2,11,480/- under CGST totalling in all a sum of Rs.2,22,205/- and consequently direct the respondents to sanction the refund of the said amount of Rs.2,22,205/- along with the interest as per Section 56 of the CGST Act, 2017.

For Petitioner : Mr.Aravind Subramanian,
Senior counsel,
for Mr.V.Haribabu

For Respondent : Ms.K.Vasanthamala,
Government Advocate

ORDER

This writ petition has been filed challenging the order dated 30.05.2023 passed by the 3rd respondent.

2. Ms.K.Vasanthamala, learned Government Advocate, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.



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3. The learned Senior counsel for the petitioner would submit that initially, the application for refund was filed by the petitioner on 25.04.2023 and the said application was disposed of by the respondents vide order dated 30.05.2023, whereby the sanction of refund of Rs.2,22,205/- was rejected. Thereafter, the petitioner filed a representation dated 10.01.2025 for refund of the said amount. However, the said representation was not at all considered and disposed of by the respondent till date. Hence, this petition has been filed.

4. In reply, the learned Government Advocate appearing for the respondent had confirmed the above submission and would request this Court to pass appropriate orders.

5. Heard the learned counsel for the petitioner and the learned Government Advocate for the respondent and also perused the materials available on record.



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6. In the present case, it appears that initially, the petitioner made an application for refund of a sum of Rs.2,11,490/-, out of which, the respondent had only sanctioned a sum of Rs.7,937/- and rejected a sum of Rs.2,22,205/-. Therefore, a representation dated 10.01.2025 has been filed by the petitioner for refund of the said amount. However, the same was not considered by the 3rd respondent till date.

7. In view of the above, this Court directs the 3rd respondent to consider the representation filed by the petitioner dated 10.01.2025 and dispose of the same on its own merits and in accordance with law within a period of 4 weeks from the date of receipt of a copy of this order.

8. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petition is also closed.

20.02.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa



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KRISHNAN RAMASAMY.J.,

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