



W.P.No.11186 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 03.04.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.11186 of 2025

Prakash Impex,
Rep by its Partner, S.Pavan Kumar,
No.58E, 8th Cross Street,
North Phase SIDCO Industrial Estate,
Ambattur, Chennai 600 098

... Petitioner

Vs.

1.Commissioner of Customs (Exports-Sea),
Export Commissionerate, Customs House,
No.60, Rajaji Salai, Chennai 600 001

2.The Superintendent of CGST,
Range V, Parrys Division,
Zone Chennai, Chennai North Commissionerate,
Newry Towers, No.2054, Block I,
II Avenue, 12th Main Road,
Anna Nagar, Chennai 600 040

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Mandamus, to direct the 2nd respondent to
consider the representation dated 03.10.2022 and sanction the refund of



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IGST Rs.18,78,728 paid on export of goods vide Shipping Bill no.2481515 dated 17.06.2021 within a specific time frame as may be specified by this Court along with applicable interest as per Section 56 of CGST Act, read with Rule 96 of CGST Rules, 2017.

For Petitioner : Mr.G.Natarajan

For Respondent : Ms.Revathi Manivannan,
Senior Standing counsel

ORDER

This writ petition has been filed to direct the 2nd respondent to consider the representation dated 03.10.2022 and sanction the refund of IGST Rs.18,78,728 paid on export of goods vide Shipping Bill no.2481515 dated 17.06.2021 within a specific time frame as may be specified by this Court along with applicable interest as per Section 56 of CGST Act, read with Rule 96 of CGST Rules, 2017.

2. Ms.Revathi Manivannan, learned Senior Standing counsel, takes notice on behalf of the respondents. 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 counsel for the petitioner would submit that in this case, the petitioner is entitled to claim refund of IGST, which was paid by them during the export of goods. Hence, the petitioner filed a representation dated 03.10.2022 before the 2nd respondent for sanction the refund. Even after the receipt of said representation, no order has been passed by the 2nd respondent till date. Hence, this writ petition.

4. In reply, the learned Senior Standing counsel appearing for the respondents would requests this Court to pass appropriate orders directing the 2nd respondent to consider and dispose of the representation made by the petitioner. Further, she would submit that the representation was made as early as in the year 2022 and hence, she requests this Court to direct the petitioner to furnish a copy of the said representation before the 2nd respondent.



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5. Heard the learned counsel for the petitioner and the learned

Senior Standing counsel for the respondents and also perused the materials available on record.

6. In the case on hand, according to the petitioner they are entitled to claim refund of IGST, which was paid by them during the export of goods. In this regard, a representation dated 03.10.2022 has also been filed by the petitioner for sanction of refund. However, the same was not considered by the 2nd respondent till date.

7. In view of the above, this Court directs the petitioner to furnish a copy of the representation dated 03.10.2022 before the 2nd respondent within a period of 2 weeks from the date of receipt of copy of this order. Upon receipt of the said representation from the petitioner, the 2nd respondent is directed to consider the said representation and dispose of the same on its own merits and in accordance with law within a period of 4 weeks therefrom.



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8. With the above directions, this writ petition is disposed of. No

costs.

03.04.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To

1. Commissioner of Customs (Exports-Sea),
Export Commissionerate, Customs House,
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KRISHNAN RAMASAMY.J.,

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