IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.11.2025

CORAM :

THE HONOURABLE MR. JUSTICE M.S. RAMESH

and

THE HONOURABLE MR. JUSTICE R.SAKTHIVEL

C.M.P.No.9091 of 2025
in C.M.S.A.No.55 of 2024

Emerald Haven Realty Developers (Paraniputhur) Pvt. Ltd.
Rep. By its Managing Director
1st Floor, Greenways Towers
No.119, St. Mary's Road
Abhiramapuram, Chennai 600 018 ... Petitioner

Vs.

1.S.V.Ramesh
S/o.N.A.Sethumadhavan
Rep. By his Power Agent
Mr.S.V.Suresh

2.Principal Commissioner of GST & Central Excise
Chennai North

GST Bhawan, 26/1, Mahatma Gandhi Road
Nungambakkam, Chennai 600 034 ... Respondents

Prayer: Civil Miscellaneous Petition filed under Section 151 of the Code of Civil Procedure, 1908 for Modification.

For Petitioner : Mr.Vishnu Mohan
for Mr.Rahul Balaji

For Respondents : Mr.M.Devaraj – R1
Mr.Siddharth Bhandari - R2

ORDER

M.S.RAMESH, J.
and
R.SAKTHIVEL, J.

When the final orders passed in C.M.S.A.No.55 of 2024, dated 24.01.2025, by Coordinate Bench of this Court, in which one of us viz. R.S,V.J, was a party, the following observations and directions were made:

"....

10. In the considered opinion of this Court, the Appellate Court has rightly dismissed the appeal filed by the appellant / Promoter, thereby upholding the order passed by the learned member, TN RERA, which this Court finds no infirmity or reasons to interfere with the same. Accordingly, the Civil Miscellaneous Petition stands dismissed. No costs. Consequently, connected miscellaneous petitions are closed. Mr.Siddharth Bhandari, learned counsel appearing for the second respondent shall ensure that the application made by the first respondent for the refund of GST amount already paid, shall be processed and disposed of within a period of two months from the date of receipt of a copy of this judgment."

2.In the present petition, the appellant therein seeks for modification of the judgment.

3.According to the learned counsel for the appellant, the GST amount mentioned in the aforesaid judgment was remitted by them to the authorities, and therefore, they would be entitled for refund thereof and not the first respondent in the appeal.

4.Mr.M.Devaraj, the learned counsel appearing for the first respondent also ratifies his submission and submitted that GST amount was collected by the appellant from them and they had only paid the authorities, and hence, the appropriate person to make the application for refund would be the appellant only.

5.The counsel appearing for the Principal Commissioner of GST and Central Excise submitted that, if any application is made by the petitioner / appellant herein, the same would be processed and final orders would be passed within a period of six (6) weeks.

6.In light of the submissions made, paragraph No.10 of the final order passed in C.M.S.A.No.55 of 2024, dated 24.01.2025 shall stand modified as follows:

"....

10. In the considered opinion of this Court, the Appellate Court has rightly dismissed the appeal filed by the appellant / Promoter, thereby upholding the order passed by the learned member, TN RERA, which this Court finds no infirmity or reasons to interfere with the same. Accordingly, the Civil Miscellaneous Petition stands dismissed. No costs. Consequently, connected miscellaneous petitions are closed. The appellant herein is at liberty to file an application before the Principal Commissioner of GST and Central Excise / second respondent herein seeking for refund of GST amount, and on receipt of the same, the authorities shall pass necessary orders of refund, within a period of six (6) *weeks from the date of receipt of the said application.*

7.The Civil Miscellaneous Petition stands disposed of accordingly.

[M.S.R, J.] [R.S.V, J.]
28.11.2025

kas

To.

Principal Commissioner of GST & Central Excise
Chennai North
GST Bhawan, 26/1, Mahatma Gandhi Road
Nungambakkam, Chennai 600 034

M.S.RAMESH, J.
and
R.SAKTHIVEL, J.

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