



WP Nos. 25570 of 2025 etc batch

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14-07-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 25570 of 2025

AND

**WP NO. 25573 OF 2025, WP NO. 25574 OF 2025, WP NO. 25575 OF
2025, WP NO. 25579 OF 2025, WP NO. 25581 OF 2025, WP NO. 25583 OF
2025**

M/s.PharmaZell (India) Private Limited,
Rep By Its Director Karthik Nagarajan,
B5-B6 Phase II, SEZ,
MEPZ, Chennai-600 045.

Petitioner in all W.Ps

Vs

1.The Deputy Commissioner (GST-Appeals) – II,
3rd Floor, C.T.Annexe Building,
No.1 Greams Road, Chennai- 600 006.

2.The Assistant Commissioner (ST),
Pallavaram Assessment Circle,
Plot No.32/33, Sripuram 2nd Street,
Thiruneermalai Road, Chrompet,
Chennai-44.

Respondents in all W.Ps



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PRAYER in WP No. 25570 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Mandamus, directing the first respondent to dispose of the statutory appeal in A.P.No.448 of 2020 filed by the petitioner for the tax period July 2017 to March 2018 (2017-18) within a specified time frame.

PRAYER in WP No. 25573 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Mandamus, directing the first respondent to dispose of the statutory appeal in A.P.No.474 of 2020 filed by the petitioner for the tax period April 2018 (2018-19) within a specified time frame.

PRAYER in WP No. 25574 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Mandamus, directing the first respondent to dispose of the statutory appeal in A.P.No.475 of 2020 filed by the petitioner for the tax period May 2018 (2018-19) within a specified time frame.

PRAYER in WP No. 25575 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Mandamus,



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directing the first respondent to dispose of the statutory appeal in A.P.No.476 of 2020 filed by the petitioner for the tax period June 2018 (2018-19) within a specified time frame.

PRAYER in WP No. 25579 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Mandamus, directing the first respondent to dispose of the statutory appeal in A.P.No.477 of 2020 filed by the petitioner for the tax period July 2018 (2018-19) within a specified time frame.

PRAYER in WP No. 25581 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Mandamus, directing the first respondent to dispose of the statutory appeal in A.P.No.478 of 2020 filed by the petitioner for the tax period August 2018 (2018-19) within a specified time frame.

PRAYER in WP No. 25583 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Mandamus, directing the first respondent to dispose of the statutory appeal in A.P.No.479 of 2020 filed by the petitioner for the tax period September 2018 (2018-19) within a specified time frame.



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In all W.Ps

For Petitioner(s): Mr.R.L.Ramani
Senior Counsel
Assisted By Mr.C.Subramanian

For Respondent(s): Mr.C.Harsha Raj
Spl. Govt. Pleader (taxes)

COMMON ORDER

These writ petitions have been filed by the petitioner seeking to direct the 1st respondent to dispose of the statutory appeals in A.P.Nos.448 & 474 to 479 of 2020 filed by the petitioner for the Tax Period from July 2017 to March 2018 and April 2018 to September 2018.

2.Mr.C.Harsha Raj, learned Special Government Pleader, takes notice on behalf of the respondents.

3.By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.



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4.Mr.R.L.Ramani, learned Senior Counsel assisted by Mr.C.Subramanian, learned counsel for the petitioner would submit that the petitioner is a Special Economic Zone (SEZ) unit located in Madras Export Processing Zone (MEPZ), Chennai. Since the GST was wrongly calculated and amount has also been remitted, the petitioner filed refund applications before the 2nd respondent for refund of the IGST amount paid on the export of job work services rendered during the period July 2017 to March 2018 (2017-18) and April 2018 to September 2018 (2018-19). The show cause notices were issued for rejection of the refund claims to which the petitioner filed detailed reply. However, by an order dated 09.07.2020, the refund claim for the Tax period 2017-18 was rejected and by orders dated 21.08.2020, the refund claims for the Tax period April 2018 to September 2018 were also rejected. As against the rejection of the refund claims, the petitioner filed statutory appeals in A.P.Nos.448 & 474 to 479/2020 before the 1st respondent, which were heard and written submissions and additional written submissions were filed during the month of June 2024.



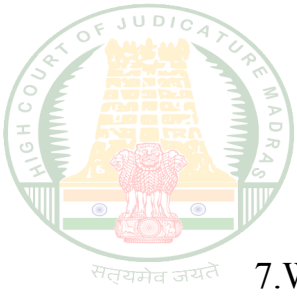
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However, the appeals are being adjourned from time to time without orders being pronounced and therefore, the present writ petitions have been filed seeking for a direction to the 1st respondent to dispose of the appeals.

5.Learned Special Government Pleader appearing for the respondents would submit that the appeals filed by the petitioner will be considered and the same will be disposed of at the earliest point of time.

6.Considering the submissions made by the learned Senior Counsel for the petitioner as well as the learned Special Government Pleader appearing for the respondents and the fact that the appeal filed by the petitioner is pending for the past five years, the 1st respondent is directed to consider the appeals filed by the petitioner and dispose of the same on merits and in accordance with law within a period of three months from the date of receipt of a copy of this order.



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7. With the above direction, these writ petitions are disposed of. No costs.

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rst

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

To

1. The Deputy Commissioner (GST Appeals) II
3rd Floor, C.T. Annexe Building,
No. 1 Greaves Road, Chennai- 600 006.

2. The Assistant Commissioner (ST),
Pallavaram Assessment Circle ,
Plot No. 32/33, Sripuram 2nd Street,
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KRISHNAN RAMASAMY J.

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