



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 21-08-2025**

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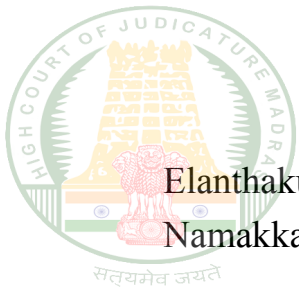
**THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY**

**W.P.Nos.28224, 28067, 28250, 28251, 28254, 28255, 28261, 28264, 28270, 28272, 28069, 28071, 28227, 28230, 28231, 28234 to 29238, 28242, 28243, 28245, 28248, 28257, 28259/2025 and W.P.Nos.30152, 30155, 30156, 30160, 30164, 30166, 30167, 30168, 30171, 30173, 30174, 30180, 30186, 30191, 30194 and 30198 of 2025 (42 cases)**

M/s.Pallava Textiles Private Limited  
Represented by its Director Mr.M.Ravichandran  
No.27-C, Sankari Main Road  
Pallipalayam Post, Tiruchengode Taluk,  
Tnnam, Tamil Nadu – 638006.

**Petitioner in W.P.Nos. 28224, 28067, 28250, 28251, 28254, 28255, 28261, 28264, 28270, 28272, 28069, 28071, 28227, 28230, 28231, 28234 to 29238, 28242, 28243, 28245, 28248, 28257, 28259 of 2025**

VSM Weavess India Private Limited  
Represented by its Director  
Mr. M. Ravichnadrn, SF No 334 Sankari Main Road, E.Kattur,



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W.P.Nos.28224 of 2025 etc., bat



Elanthakuttai (PO) Near Pallipalayam,  
Namakkal 638 008.

**Petitioner in W.P.Nos.30152, 30155,  
30156, 30160, 30164, 30166, 30167,  
30168, 30171, 30173, 30174, 30180,  
30186, 30191, 30194 and 30198 of  
2025**

..Vs..

The State Tax Officer (ST),  
Pallipalayam Assessment Circle,  
Tiruchengode - 637 211.

**Respondent in W.P.Nos. 28224,  
28250, 28251, 28254, 28261, 28270,  
28272, 28227, 28230, 28231, 28234 to  
29238, 28242, 28243, 28248, 28259,  
30152,30155,30156, 30160, 30164,  
30166,30167, 30168,30171,30173,  
30174, 30180,30186,30191,30194 and  
30198 of 2025**

The Assistant Commissioner (ST)(FAC),  
Pallipalayam Assessment Circle,  
Tiruchengode - 637 211.

**Respondents in W.P.Nos.28067,  
28255, 28264, 28069, 28071, 28245 &  
28257 of 2025**



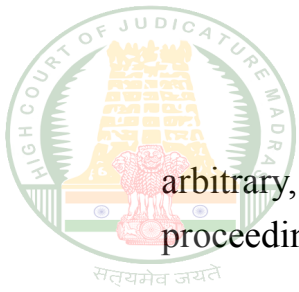
**PRAYER in W.P.No.28224 of 2025:** Writ Petition filed under Article 226 of the Constitution of India, to issue writ of Certiorarified Mandamus, calling for the records of the order passed by the respondent in Impugned Order GSTIN: 33AABCP9105F1ZR/MAY 2021 dated 05.04.2025 and quash the same, as arbitrary, bad in law and consequently direct the respondent to drop the proceedings in entirety.

**PRAYER in W.P.No.28067 of 2025:** Writ Petition filed under Article 226 of the Constitution of India, to issue writ of Certiorarified Mandamus, calling for the records of the order passed by the respondent in Impugned Order GSTIN: 33AABCP9105F1ZR/OCTOBER 2021 dated 02.04.2025 and quash the same, as arbitrary, bad in law and consequently direct the respondent to drop the proceedings in entirety.

**PRAYER in W.P.No.28250 of 2025:** Writ Petition filed under Article 226 of the Constitution of India, to issue writ of Certiorarified Mandamus, calling for the records of the order passed by the Respondent in Impugned Order GSTIN: 33AABCP9105F1ZR/JULY 2022 dated 05.04.2025 and quash the same, as arbitrary, bad in law and consequently direct the respondent to drop the proceedings in entirety.

**PRAYER in W.P.No.28251 of 2025:** Writ Petition filed under Article 226 of the Constitution of India, to issue writ of Certiorarified Mandamus, calling for the records of the order passed by the Respondent in Impugned Order GSTIN: 33AABCP9105F1ZR/FEBRUARY 2023 dated 02.04.2025 and quash the same, as arbitrary, bad in law and consequently direct the respondent to drop the proceedings in entirety.

**PRAYER in W.P.No.28254 of 2025:** Writ Petition filed under Article 226 of the Constitution of India, to issue writ of Certiorarified Mandamus, calling for the records of the order passed by the Respondent in Impugned Order GSTIN: 33AABCP9105F1ZR/March 2023 dated 05.04.2025 and quash the same, as



arbitrary, bad in law and consequently direct the respondent to drop the proceedings in entirety.

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**PRAYER in W.P.No.28255 of 2025:** Writ Petition filed under Article 226 of the Constitution of India, to issue writ of Certiorarified Mandamus, calling for the records of the order passed by the Respondent in Impugned Order GSTIN: 33AABCP9105F1ZR/July 2023 dated 02.04.2025 and quash the same, as arbitrary, bad in law and consequently direct the respondent to drop the proceedings in entirety.

**PRAYER in W.P.No.28261 of 2025:** Writ Petition filed under Article 226 of the Constitution of India, to issue writ of Certiorarified Mandamus, calling for the records of the order passed by the Respondent in Impugned Order GSTIN: 33AABCP9105F1ZR/August 2023 dated 05.04.2025 and quash the same, as arbitrary, bad in law and consequently direct the respondent to drop the proceedings in entirety.

**PRAYER in W.P.No.28264 of 2025:** Writ Petition filed under Article 226 of the Constitution of India, to issue writ of Certiorarified Mandamus, calling for the records of the order passed by the Respondent in Impugned Order GSTIN: 33AABCP9105F1ZR/October 2023 dated 02.04.2025 and quash the same, as arbitrary, bad in law and consequently direct the respondent to drop the proceedings in entirety.

**PRAYER in W.P.No.28270 of 2025:** Writ Petition filed under Article 226 of the Constitution of India, to issue writ of Certiorarified Mandamus, calling for the records of the order passed by the Respondent in Impugned Order GSTIN: 33AABCP9105F1ZR/December 2023 dated 05.04.2025 and quash the same, as arbitrary, bad in law and consequently direct the respondent to drop the proceedings in entirety.

**PRAYER in W.P.No.28272 of 2025:** Writ Petition filed under Article 226 of the Constitution of India, to issue writ of Certiorarified Mandamus, calling for the



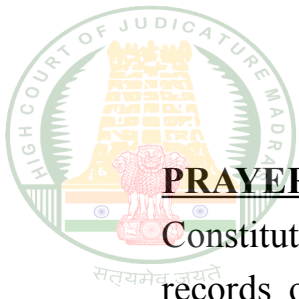
records of the order passed by the Respondent in Impugned Order GSTIN: 33AABCP9105F1ZR/September 2023 dated 05.04.2025 and quash the same, as arbitrary, bad in law and consequently direct the respondent to drop the proceedings in entirety.

**PRAYER in W.P.No.28069 of 2025:** Writ Petition filed under Article 226 of the Constitution of India, to issue writ of Certiorarified Mandamus, calling for the records of the order passed by the Respondent in Impugned Order GSTIN: 33AABCP9105F1ZR/JUNE 2021 dated 02.04.2025 and quash the same, as arbitrary, bad in law and consequently direct the respondent to drop the proceedings in entirety.

**PRAYER in W.P.No.28071 of 2025:** Writ Petition filed under Article 226 of the Constitution of India, to issue writ of Certiorarified Mandamus, calling for the records of the order passed by the Respondent in Impugned Order GSTIN: 33AABCP9105F1ZR/JUNE 2022 dated 02.04.2025 and quash the same, as arbitrary, bad in law and consequently direct the respondent to drop the proceedings in entirety.

**PRAYER in W.P.No.28227 of 2025:** Writ Petition filed under Article 226 of the Constitution of India, to issue writ of Certiorarified Mandamus, calling for the records of the order passed by the Respondent in Impugned Order GSTIN: 33AABCP9105F1ZR/DECEMBER 2021 dated 02.04.2025 and quash the same, as arbitrary, bad in law and consequently direct the respondent to drop the proceedings in entirety.

**PRAYER in W.P.No.28230 of 2025:** Writ Petition filed under Article 226 of the Constitution of India, to issue writ of Certiorarified Mandamus, calling for the records of the order passed by the Respondent in Impugned Order GSTIN: 33AABCP9105F1ZR/JANUARY 2022 dated 05.04.2025 and quash the same, as arbitrary, bad in law and consequently direct the respondent to drop the proceedings in entirety.



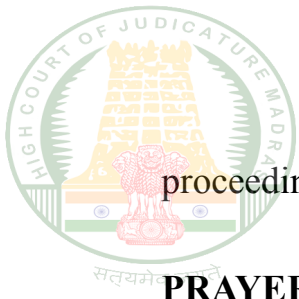
**PRAYER in W.P.No.28231 of 2025:** Writ Petition filed under Article 226 of the Constitution of India, to issue writ of Certiorarified Mandamus, calling for the records of the order passed by the Respondent in Impugned Order GSTIN: 33AABCP9105F1ZR/FEBRUARY 2022 dated 02.04.2025 and quash the same, as arbitrary, bad in law and consequently direct the respondent to drop the proceedings in entirety.

**PRAYER in W.P.No.28234 of 2025:** Writ Petition filed under Article 226 of the Constitution of India, to issue writ of Certiorarified Mandamus, calling for the records of the order passed by the Respondent in Impugned Order GSTIN: 33AABCP9105F1ZR/MARCH 2022 dated 05.04.2025 and quash the same, as arbitrary, bad in law and consequently direct the respondent to drop the proceedings in entirety.

**PRAYER in W.P.No.28235 of 2025:** Writ Petition filed under Article 226 of the Constitution of India, to issue writ of Certiorarified Mandamus, calling for the records of the order passed by the Respondent in Impugned Order GSTIN: 33AABCP9105F1ZR/NOVEMBER 2021 dated 05.04.2025 and quash the same, as arbitrary, bad in law and consequently direct the respondent to drop the proceedings in entirety.

**PRAYER in W.P.No.28236 of 2025:** Writ Petition filed under Article 226 of the Constitution of India, to issue writ of Certiorarified Mandamus, calling for the records of the order passed by the Respondent in Impugned Order GSTIN: 33AABCP9105F1ZR/AUGUST 2022 dated 05.04.2025 and quash the same, as arbitrary, bad in law and consequently direct the respondent to drop the proceedings in entirety.

**PRAYER in W.P.No.28237 of 2025:** Writ Petition filed under Article 226 of the Constitution of India, to issue writ of Certiorarified Mandamus, calling for the records of the order passed by the Respondent in Impugned Order GSTIN: 33AABCP9105F1ZR/SEPTEMBER 2022 dated 02.04.2025 and quash the same, as arbitrary, bad in law and consequently direct the respondent to drop the



proceedings in entirety.

**PRAYER in W.P.No.28238 of 2025:** Writ Petition filed under Article 226 of the Constitution of India, to issue writ of Certiorarified Mandamus, calling for the records of the order passed by the Respondent in Impugned Order GSTIN: 33AABCP9105F1ZR/OCTOBER 2022 dated 02.04.2025 and quash the same, as arbitrary, bad in law and consequently direct the respondent to drop the proceedings in entirety.

**PRAYER in W.P.No.28242 of 2025:** Writ Petition filed under Article 226 of the Constitution of India, to issue writ of Certiorarified Mandamus, calling for the records of the order passed by the Respondent in Impugned Order GSTIN: 33AABCP9105F1ZR/MAY 2022 dated 05.04.2025 and quash the same, as arbitrary, bad in law and consequently direct the respondent to drop the proceedings in entirety.

**PRAYER in W.P.No.28243 of 2025:** Writ Petition filed under Article 226 of the Constitution of India, to issue writ of Certiorarified Mandamus, calling for the records of the order passed by the Respondent in Impugned Order GSTIN: 33AABCP9105F1ZR/NOVEMBER 2022 dated 05.04.2025 and quash the same, as arbitrary, bad in law and consequently direct the respondent to drop the proceedings in entirety.

**PRAYER in W.P.No.28245 of 2025:** Writ Petition filed under Article 226 of the Constitution of India, to issue writ of Certiorarified Mandamus, calling for the records of the order passed by the Respondent in Impugned Order GSTIN: 33AABCP9105F1ZR/DECEMBER 2022 dated 02.04.2025 and quash the same, as arbitrary, bad in law and consequently direct the respondent to drop the proceedings in entirety.

**PRAYER in W.P.No.28248 of 2025:** Writ Petition filed under Article 226 of the Constitution of India, to issue writ of Certiorarified Mandamus, calling for the records of the order passed by the Respondent in Impugned Order GSTIN:



33AABCP9105F1ZR/JANUARY 2023 dated 05.04.2025 and quash the same, as arbitrary, bad in law and consequently direct the respondent to drop the proceedings in entirety.

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**PRAYER in W.P.No.28257 of 2025:** Writ Petition filed under Article 226 of the Constitution of India, to issue writ of Certiorarified Mandamus, calling for the records of the order passed by the Respondent in Impugned Order GSTIN: 33AABCP9105F1ZR/MAY 2023 dated 02.04.2025 and quash the same, as arbitrary, bad in law and consequently direct the respondent to drop the proceedings in entirety.

**PRAYER in W.P.No.28259 of 2025:** Writ Petition filed under Article 226 of the Constitution of India, to issue writ of Certiorarified Mandamus, calling for the records of the order passed by the Respondent in Impugned Order GSTIN: 33AABCP9105F1ZR/JUNE 2023 dated 05.04.2025 and quash the same, as arbitrary, bad in law and consequently direct the respondent to drop the proceedings in entirety.

**PRAYER in W.P.No.30152 of 2025:** Writ Petition filed under Article 226 of the Constitution of India, to issue writ of Certiorarified Mandamus, calling for records of the order passed by the Respondent in Impugned Order GSTIN: 33AABCV7326C1ZO/JANUARY 2022 dated 07.04.2025 and quash the same, as illegal, arbitrary, unconstitutional and violative of the principles of natural justice and direct the respondent to sanction the refund as claimed by the petitioner.

**PRAYER in W.P.No.30155 of 2025:** Writ Petition filed under Article 226 of the Constitution of India, to issue writ of Certiorarified Mandamus, calling for records of the order passed by the Respondent in Impugned Order GSTIN: 33AABCV7326C1ZO/MARCH 2022 dated 07.04.2025 and quash the same, as illegal, arbitrary, unconstitutional and violative of the principles of natural justice and direct the respondent to sanction the refund as claimed by the petitioner.

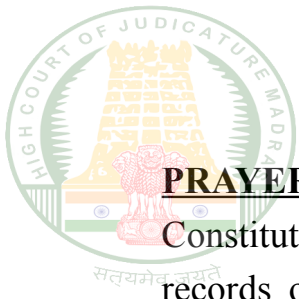


**PRAYER in W.P.No.30156 of 2025:** Writ Petition filed under Article 226 of the Constitution of India, to issue writ of Certiorarified Mandamus, calling for records of the order passed by the Respondent in Impugned Order GSTIN: 33AABCV7326C1ZO/APRIL 2022 dated 02.04.2025 and quash the same, as illegal, arbitrary, unconstitutional and violative of the principles of natural justice and direct the respondent to sanction the refund as claimed by the petitioner.

**PRAYER in W.P.No.30160 of 2025:** Writ Petition filed under Article 226 of the Constitution of India, to issue writ of Certiorarified Mandamus, calling for records of the order passed by the Respondent in Impugned Order GSTIN: 33AABCV7326C1ZO/MAY 2022 dated 07.04.2025 and quash the same, as illegal, arbitrary, unconstitutional and violative of the principles of natural justice and direct the respondent to sanction the refund as claimed by the petitioner.

**PRAYER in W.P.No.30164 of 2025:** Writ Petition filed under Article 226 of the Constitution of India, to issue writ of Certiorarified Mandamus, calling for records of the order passed by the Respondent in Impugned Order GSTIN: 33AABCV7326C1ZO/MARCH 2023 dated 07.04.2025 and quash the same, as illegal, arbitrary, unconstitutional and violative of the principles of natural justice and direct the respondent to sanction the refund as claimed by the petitioner.

**PRAYER in W.P.No.30166 of 2025:** Writ Petition filed under Article 226 of the Constitution of India, to issue writ of Certiorarified Mandamus, calling for records of the order passed by the Respondent in Impugned Order GSTIN: 33AABCV7326C1ZO/JUNE 2022 dated 02.04.2025 and quash the same, as illegal, arbitrary, unconstitutional and violative of the principles of natural justice and direct the respondent to sanction the refund as claimed by the petitioner.

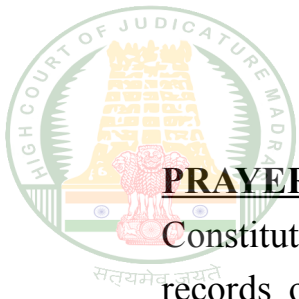


**PRAYER in W.P.No.30167 of 2025:** Writ Petition filed under Article 226 of the Constitution of India, to issue writ of Certiorarified Mandamus, calling for records of the order passed by the Respondent in Impugned Order GSTIN: 33AABCV7326C1ZO/APRIL 2023 dated 02.04.2025 and quash the same, as illegal, arbitrary, unconstitutional and violative of the principles of natural justice and direct the respondent to sanction the refund as claimed by the petitioner.

**PRAYER in W.P.No.30168 of 2025:** Writ Petition filed under Article 226 of the Constitution of India, to issue writ of Certiorarified Mandamus, calling for records of the order passed by the Respondent in Impugned Order GSTIN: 33AABCV7326C1ZO/APRIL 2023 dated 02.04.2025 and quash the same, as illegal, arbitrary, unconstitutional and violative of the principles of natural justice and direct the respondent to sanction the refund as claimed by the petitioner.

**PRAYER in W.P.No.30171 of 2025:** Writ Petition filed under Article 226 of the Constitution of India, to issue writ of Certiorarified Mandamus, calling for records of the order passed by the Respondent in Impugned Order GSTIN: 33AABCV7326C1ZO/APRIL 2023 dated 07.04.2025 and quash the same, as illegal, arbitrary, unconstitutional and violative of the principles of natural justice and direct the respondent to sanction the refund as claimed by the petitioner.

**PRAYER in W.P.No.30173 of 2025:** Writ Petition filed under Article 226 of the Constitution of India, to issue writ of Certiorarified Mandamus, calling for records of the order passed by the Respondent in Impugned Order GSTIN: 33AABCV7326C1ZO/JUNE 2023 dated 02.04.2025 and quash the same, as illegal, arbitrary, unconstitutional and violative of the principles of natural justice and direct the respondent to sanction the refund as claimed by the petitioner.

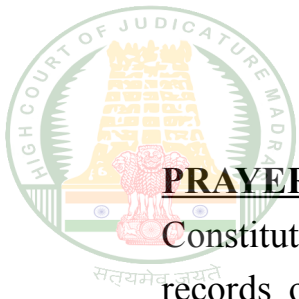


**PRAYER in W.P.No.30174 of 2025:** Writ Petition filed under Article 226 of the Constitution of India, to issue writ of Certiorarified Mandamus, calling for records of the order passed by the Respondent in Impugned Order GSTIN: 33AABCV7326C1ZO/JULY 2023 dated 07.04.2025 and quash the same, as illegal, arbitrary, unconstitutional and violative of the principles of natural justice and direct the respondent to sanction the refund as claimed by the petitioner.

**PRAYER in W.P.No.30180 of 2025:** Writ Petition filed under Article 226 of the Constitution of India, to issue writ of Certiorarified Mandamus, calling for records of the order passed by the Respondent in Impugned Order GSTIN: 33AABCV7326C1ZO/SEPTEMBER 2022 dated 02.04.2025 and quash the same, as illegal, arbitrary, unconstitutional and violative of the principles of natural justice and direct the respondent to sanction the refund as claimed by the petitioner.

**PRAYER in W.P.No.30186 of 2025:** Writ Petition filed under Article 226 of the Constitution of India, to issue writ of Certiorarified Mandamus, calling for records of the order passed by the Respondent in Impugned Order GSTIN: 33AABCV7326C1ZO/DECEMBER 2022 dated 02.04.2025 and quash the same, as arbitrary, bad in law and consequently direct the respondent to sanction the refund as claimed by the petitioner.

**PRAYER in W.P.No.30191 of 2025:** Writ Petition filed under Article 226 of the Constitution of India, to issue writ of Certiorarified Mandamus, calling for records of the order passed by the Respondent in Impugned Order GSTIN: 33AABCV7326C1ZO/NOVEMBER 2022 dated 07.04.2025 and quash the same, as illegal, arbitrary, unconstitutional and violative of principles of natural justice and consequently direct the respondent to sanction the refund as claimed by the petitioner.



**PRAYER in W.P.No.30194 of 2025:** Writ Petition filed under Article 226 of the Constitution of India, to issue writ of Certiorarified Mandamus, calling for records of the order passed by the Respondent in Impugned Order GSTIN: 33AABCV7326C1ZO/JANUARY 2023 dated 07.04.2025 and quash the same, as illegal, arbitrary, unconstitutional and violative of principles of natural justice and consequently direct the respondent to sanction the refund as claimed by the petitioner.

**PRAYER in W.P.No.30198 of 2025:** Writ Petition filed under Article 226 of the Constitution of India, to issue writ of Certiorarified Mandamus, calling for records of the order passed by the Respondent in Impugned Order GSTIN: 33AABCV7326C1ZO/FEB 2023 dated 02.04.2025 and quash the same, as illegal, arbitrary, unconstitutional and violative of principles of natural justice and consequently direct the respondent to sanction the refund as claimed by the petitioner.

For Petitioner : Mr.M.Narasimha Bharathi  
(in all Writ Petitions)

For Respondents : Mr.Amirta Poonkodi  
Dinakaran, Government  
Advocate (Taxes).  
(in W.P.Nos.28224, 28067,  
28250, 28251, 28254, 28255,  
28261, 28264, 28270, 28272,  
28069, 28071, 28227, 28230,  
28231, 28234 to 29238, 28242,  
28243, 28245, 28248, 28257,  
28259/2025 and  
Mr.T.N.C.Kaushik (Taxes)  
Additional Government Pleader  
(in W.P.Nos.30152, 30155, 30156, 30160,



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W.P.Nos.28224 of 2025 etc., bat



30164, 30166, 30167, 30168, 30171, 30173,  
30174, 30180, 30186, 30191, 30194 and  
30198 of 2025)

### **COMMON ORDER**

As the issue involved in all these Writ Petitions are identical in nature and the relief sought thereunder is interconnected, they were heard together and disposed of vide this Common Order.

2. The challenge in these writ petitions is to the impugned orders passed by the respondents dated 02.04.2025, 05.04.2025 and 07.04.2025 rejecting the refund claims applications claimed by the petitioner on the ground that the petitioner without debitting the extent of refund claim amount from electronic credit ledgers, has filed the refund applications.

3. The learned counsel for the petitioners would submit that the petitioners are the ISO 9001:2001 certified Companies involved in Textile manufacturing with the process of weaving fabrics using the latest equipment and technology. They have been doing both domestic sales as well as exports.



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In the case of Domestic, the petitioner will apply for an inverted duty structure refund and the same is regularly sanctioned by the department. In the case of export sales, the petitioner will claim a refund of IGST of 5% from customs and they were informed by the department that if they make IGST 5%, then they are not eligible to make a claim under the Inverted duty structure as per Section 54(3) and therefore they could not file the refund under Inverted duty structure, including the exports made with IGST at 5%. After getting legal advice from their consultant, the petitioners have filed refund claims on the part of the inverted duty structure for different months pertaining to 2021, 2022 and 2023, along with supporting documents. But, the respondent concerned, without properly verifying the documents filed by the petitioner has issued show cause notices alleging certain discrepancies, for which the petitioners also filed their replies along with supporting documents. But the respondent concerned without considering the documents filed by the petitioners, passed the impugned orders, rejecting the refund claim applications made by the petitioner. He therefore prays to set aside the impugned orders.



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4. It is contended by the learned counsel for the respondents that this is the 2<sup>nd</sup> round of litigation. Already the petitioners have filed the refund applications for the very same period under the head 'inverted duty structure', and the same were considered and the refund were also been granted. Subsequently, the petitioners filed 2<sup>nd</sup> refund applications, claiming the further claim under the head 'other heads', instead of 'inverted duty structure'. Since the refund claims have been filed under the wrong head, the system has not debitted any amount from the Electronic Credit Ledger and that apart the petitioners are also not eligible for the refund as they have already been granted refund for the very same periods.

5. In reply, the learned counsel for the petitioner would submit that they may be granted permission to file DRC 03, so as to enable them to debit refund claim amounts from the Electronic Credit Ledger, for which the learned counsel for the respondents would submit that no such permission is required. Further, they would submit that as per Section 54 of the Central Goods and Services Tax Act, 2017 (in short 'the Act') refund applications has to be filed



within two years and the present applications pertain to 2021, 2022 and 2023

and therefore they are barred by limitation. That apart, if the petitioners are aggrieved by the orders impugned, the alternative remedy available to them is to file appeal before the appellate authority. Without doing so, the petitioners have approached this Court by way of these writ petitions. Therefore, the learned counsel prays for dismissal of these writ petitions.

6. Heard both sides. Perused the records.

7. The main contention of the learned counsel for the petitioners is that though they are eligible for refund, the respondents without properly verifying the documents filed by the petitioners have rejected the refund claim applications filed by the petitioners. If that being the case, the petitioners ought to have filed the appeal before the appellate authority challenging the impugned orders. This Court is not inclined to go into the factual issues raised by the petitioners. That apart, without debiting the extent of the refund claim amount from the Electronic Credit Ledger, the petitioners have filed the refund



applications. Therefore, the mandatory requirement for filing the refund applications have not been complied with by the petitioner.

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8. In such view of the matter, this Court is not inclined to entertain these writ petitions and the same are liable to be dismissed.

9. Accordingly, these writ petitions stands dismissed with liberty to the petitioner to file appeals before the appellate authority challenging the impugned orders, within a period of four weeks from the date of receipt of receipt of a copy of this order. On such appeals, being filed, the appellate authority shall take the appeals on record, if they are otherwise in order. No costs.

**21-08-2025**

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Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

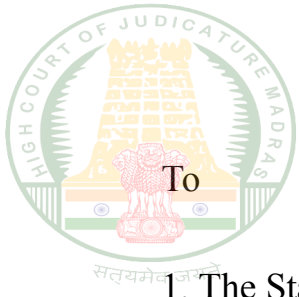
Neutral Citation: Yes/No



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W.P.Nos.28224 of 2025 etc., bat





To

1. The State Tax Officer (ST),  
Pallipalayam Assessment Circle,  
Tiruchengode - 637 211.

2. The Assistant Commissioner (ST)(FAC),  
Pallipalayam Assessment Circle, Tiruchengode - 637 211.



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**KRISHNAN RAMASAMY J.**

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