IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 36322 of 2025
and
W.M.P. No. 40589 of 2025

M/s. Indee Software India Private Limited,
Represented by its Authorised Signatory,
Uday Kumar Reddy ... Petitioner

Vs.

1.Commercial Tax Officer,
Commercial Tax Office Building,
2nd Floor, near Co Optex Showroom,
Greams Road, Thousand Lights – 600 006.

2.Assistant Commissioner of Central Tax,
Division – Chennai Central Zone,
Zone-V Circle – Kilpauk,
Chennai – 600 001. ... Respondents

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records leading to the impugned order being the Refund Rejection Order in Form-GST-RFD-06 dated 28.05.2025 in Application containing Application Reference No: AA330225014655K passed by the 1st respondent and quash the same and consequently to direct the respondent to sanction the refund amount of

Rs.27,18,037/- along with interest immediately, being the refund payable to the petitioner by the respondents.

For Petitioner : Mr. P. Giridharan

For Respondents : Ms. Amirtha Poonkodi Dinakaran, Government Advocate

ORDER

In this Writ Petition, the Petitioner has challenged the impugned order in Form-GST-RFD-06 dated 28.05.2025 which was uploaded at 06.58 p.m., IST. The impugned order has been passed pursuant to an application filed by the Petitioner for refund of Input Tax Credit (ITC) for tax period April 2021 – March 2022.

2. The impugned order that was uploaded at 06.58 p.m., IST is an ambiguous order. The reason for rejection of application filed by the Petitioner in impugned order has been stated as follows: -

> "*Reasons for granting or rejecting refund, if any: The time period for applying for refund prescribed under Section 54(1) of CGST/TNGST Act 2017 is expired. Hence, the application is rejected.*"

3. However, in the subsequent paragraph it is stated as follows: -

Upon examination of your application, the amount of refund sanctioned to you and payable after adjustment of dues (wherever applicable) or the amount of refund rejected (as the case may be) is as follows:

4. In the impugned order, pursuant to aforesaid paragraph, a table has been extracted and in the last Row, viz., S.No.7, it has been stated that the Petitioner is entitled for a net amount of Rs.27,18,037.00/-. For the sake of clarity, Row No.7 of the impugned order is reproduced below: -

7. Net amount to be paid (4-5-6)	**Tax**	**2718037.00**	**0.00**	0.00	0.00	0.00
	INTEREST	0.00	0.00	0.00	0.00	0.00
	Penalty	0.00	0.00	0.00	0.00	0.00
	Fees	0.00	0.00	0.00	0.00	0.00
	Others	0.00	0.00	0.00	0.00	0.00
	Total	2718037.00	0.00	0.00	0.00	2718037.00

Thereafter, in the impugned order that was uploaded at 6.58 p.m., it is stated as follows: -

"I hereby sanction an amount of INR 2718037.00 to INDEE SOFTWARE PRIVATE LIMITED having GSTIN 33AACC16661E1ZS under sub-section (5) of section 54/56 of the Act.

a) And the amount is to be paid to the bank account specified by him in his application."

5. Learned counsel for the Petitioner stated that however all though, ultimately in the penultimate paragraphs which have extracted above indicate that the Petitioner is entitled for refund of the aforesaid amount, in the beginning of the impugned order, it has been stated that refund claim was rejected, content which has been extracted above,

6. Learned Government Advocate for the Respondents filed another copy of the same impugned order which was uploaded at 07.04 p.m., IST on the same day, wherein the amount of refund to be paid to the Petitioner has been shown as Rs.0.00/-. It further states as follows: -

> *"I hereby reject an amount of INR 2718037.00 to M/s INDEE SOFTWARE PRIVATE LIMITED having GSTIN 33AACC16661E1ZS under sub-section (5) of Section (54) of the Act."*

The reason for rejecting the refund claim of the Petitioner is delay in filing the application.

7. Thus, it is evident that the first mentioned impugned order that was uploaded at 6.58 p.m., IST is confusing while the second mentioned order

which was uploaded at 7.04 p.m., IST, an adverse order has been passed without notice to the Petitioner. This would be clearly contrary to 4th proviso to Section 161 of the respective GST Enactments. As per which, where rectification adversely affects any person, the principles of natural justice has to be followed by the authority carrying out such rectification. Clearly, the order that was uploaded at 07.04 p.m., IST is violation of the aforesaid provision.

8. Therefore, this Writ Petition is disposed of by remitting the case back to the Respondents to pass a fresh order on merits within a period of 30 days from the date of receipt of copy of this order. Consequently, connected miscellaneous petition is closed. There shall be no order as to costs.

25.09.2025

Index : Yes/No
Neutral Citation : Yes/No
AT

C.SARAVANAN, J.

AT

To
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