IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.36856 of 2025

EIT Services India Private Limited,
Represented by its Authorized Signatory,
Piyush Heliwal. ... Petitioner

Vs.

The Assistant Commissioner,
Guindy Division,
690, E.V.R.Periyar Maligai (3rd Floor),
Nandanam, Chennai – 600 035. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to direct the Respondent to consider the representation dated 02.01.2024 (acknowledged on 04.02.2025) given by the Petitioner requesting the Respondent to disburse the refund amount sanctioned to the Petitioner.

For Petitioner : Mr.Harish Bindumadhavan

For Respondent : M/s.Sai Srujan Tayi for
M/s.Pooja Jain

ORDER

M/s.Sai Srujan Tayi for M/s.Pooja Jain, learned counsel takes notice for the Respondent.

2. This Writ Petition has been filed for a Mandamus, to direct the Respondent to consider the representation dated 02.01.2024 (acknowledged on 04.02.2025) given by the Petitioner requesting the Respondent to disburse the refund amount sanctioned to the Petitioner.

3. It is the specific case of the Petitioner that the Petitioner had exported goods/services to abroad and therefore the entitled for refund under Section 54(3) of the respective GST enactments read with Section 16 of the IGST Act, 2017.

4. The learned counsel for the Petitioner submits that the refund included tax paid under the 3 GST enactments namely IGST, CGST and SGST and that Provisional Refund Order was also passed on 18.10.2019, wherein 90% of the amount was also sanctioned towards the IGST and CGST leaving a balance of 10% from IGST and CGST.

5. As far as SGST is concerned, it is submitted that amount has not been refunded till date. It is further submitted that by an order dated 05.03.2020 balance 10% of IGST and CGST has also been paid. However, 90% of the SGST has not been paid to the petitioner.

6. The learned counsel for the Petitioner would draw attention to clarification issued by the Central Board of Excise and Customs, GST Policy Wing, vide Circular No.17/17/2017-GST bearing F.No.349/169/2017-GST, wherein, it has been clarified as under:-

> *"4.The refund application for various taxes i.e., CT/ST/UT/IT/Cess can be filed with any one of the tax authorities and shall be processed by the said authority, however the payment of the sanctioned refund amount shall be made only by the respective tax authority of the Centre or State government. In other words, the payment of the sanctioned refund amount in relation to CT/IT/Cess shall be made by the Central tax authority while payment of the sanctioned refund amount in relation to ST/UT would be made by the State tax/Union territory tax authority. It therefore becomes necessary that the refund order issued either by the Central tax authority or the State tax/UT tax authority is communicated to the concerned counter-part tax authority within three days for the purpose of payment of the relevant sanctioned refund amount of tax or cess, as the case may be."*

7. On the other hand, the learned counsel for the Respondent submits that since the Petitioner is assessed to the Central Authority, refund amount has also to be invited by the Central Authority. It is further submitted that even Provisional Refund of SGST was made by the Central Authority and therefore the refund has also made by the Central Authority.

8. The learned counsel for the Respondent further submits that the Petitioner's representation will be considered and disposed of merits in the light of the circular issued by the Central Board of Indirect Taxes and Customs.

9. I have considered the submissions made by the learned counsel for the Petitioner and the learned counsel for the Respondent, this Writ Petition is disposed by directing the Respondent to refund the application in so far as the refund of the SGST paid on the exports made by the Petitioner between 2017 – 2018, within a period of six weeks from the date of receipt of a copy of this order.

10. It is made clear in case the Petitioner is entitled for interest under the provisions of the respective GST enactments for the delay and therefore, same shall also to be sanctioned to the Petitioner.

11. This Writ Petition stands disposed of with the above observations. No costs.

06.10.2025

Neutral Citation : Yes / No

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To:

The Assistant Commissioner,
Guindy Division,
690, E.V.R.Periyar Maligai (3^{rd} Floor),
Nandanam, Chennai – 600 035.

C.SARAVANAN, J.

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