IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.11.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.42357 of 2025

and

WMP.No.47340 of 2025

Tvl.Simpleenergy Pvt.Ltd
Rep.by Ankit Gupta -CFO
Ground Floor, Survey No.74/4,5,6,7,8,9
Block 2, Melumalai, Shoolagiri
SIDCO Industrial Estate, Polupalli
Krishnagiri – 635 115. ...Petitioner

Vs.

The State Tax Officer
Krishnagiri – 1 Circle
559/5, Kallukurikki Village
Collector Office Backside
Samandhamalai Post
Ramapuram (So).
Krishnagiri – 635 115. ...Respondent

Prayer: This Writ Petition is filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for respondent's Refund Rejection Order dated 18.07.2025 with

Ref.No.ZD330725196584X and quash the same.

For Petitioner	: Mr.Adithya Reddy
For Respondents	: Mr.V.Prashanth Kiran Government Advocate

ORDER

Mr.Mr.V.Prashanth Kiran, learned Government Advocate, takes notice for the respondent.

2. With the consent of the learned counsel for the Petitioner and learned Government Advocate for the respondent, this Writ Petition is being disposed of at the time of admission, after hearing the learned counsel for the petitioner and the learned Government Advocate for the respondent.

3. In this writ petition, the petitioner has challenged the impugned order dated 18.07.2025, whereby the refund claim of the petitioner filed on 07.04.2025 in Form GST – RFD -01 was rejected. The impugned order was preceded by a show cause notice dated 23.06.2025 and a deficiency memo (RFD-08) dated 23.06.2025. However, the petitioner failed to file the supporting documents and thus suffered the impugned order dated 18.07.2025. The reasons for rejecting the refund claim by the petitioner read as follows:

Reasons for granting or rejecting refund, if any:

The taxpayer has submitted replies via Form RFD-09 on 27.06.2025 and 16.07.2025 respectively, in response to the show cause notice dated 23.06.2025 (ARN:AA330425020722P). The taxpayer has clarified the Input Tax Credit (ITC) issues in Annexure-B, stating the following:

- *"For the year 2023, ITC was reversed due to non-payment and subsequently reclaimed in* *the GSTR-3B return of February 2025 after payment was made.*

- *For the period September 2024 to January 2025, ITC was reflected in the GSTR-2B of February 2025 due to delayed filing by supplies. The ITC was accordingly accounted for in the respective tax periods.*

However, despite these explanations, the taxpayer has not submitted any supporting documents to establish the genuineness of the transactions, as was specifically required in the deficiency memo (RFD-08). In the absence of such documentary evidence, the refund claim cannot be substantiated."

4. The learned counsel for the petitioner submitted that the impugned order offends the statutory safeguards prescribed under Rule 92(3) of the respective GST Rules. The learned counsel for the petitioner further submitted that before passing the order, the respondent was duty-

bound to extend the benefit of personal hearing as contemplated under the Proviso to Rule 92(3) of the respective Rules, 2017.

5. The learned counsel for the respondent, on the other hand, would submit that the petitioner had an alternative remedy against the impugned order dated 18.07.2025 by way of an appeal under Section 107 of the respective GST Enactments Act.

6. Having considered the submissions made by the learned counsel for the petitioner and the learned Government Advocate for the respondent and proviso to Rule 92(3) of the respective CGST Rules, impugned order liable to be quashed and the case is remitted back to the respondent to pass fresh orders, after affording an opportunity of personal hearing of the petitioner. The petitioner shall also file relevant documents required to establish the petitioner's entitlement for refund of the amount covered by refund application dated 07.04.2025 in Form GST-RFD-01.

The petitioner shall file those documents to substantiate the same, within a period of 30 days from the date of receipt of copy of this order.

7. In case the petitioner reports compliance with the same, the respondent shall proceed to pass a fresh order on merits, as expeditiously as possible, preferably within a period of three months from the date of receipt of this order.

8. It is made clear that in case, the petitioner fails to file those documents to substantiate the same within a period of 30 days from the date of receipt of the order, it shall be deemed that the Writ Petition was dismissed at the time of admission with liberty to file an appeal within a same period.

9. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Miscellaneous Petitions are closed.

04.11.2025

Index : Yes/No
Speaking order : Yes/No
Neutral Case Citation : Yes/No
dna

To

The State Tax Officer
Krishnagiri – 1 Circle
559/5, Kallukurikki Village
Collector Office Backside
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Krishnagiri – 635 115.

C.SARAVANAN, J.

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