



W.P.No.41359 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.11.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

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and

W.M.P.No.46312 of 2025

Process Drive India Private Limited
Represented by its Director,
Mr. Shivalingam Saravanan
126/4A1 Hayath Nagar, Pachal Mitta
Tirupattur, Vellore,
Tamil Nadu – 635601.

... Petitioner

Vs.

1. The State Tax Officer
Tirupattur Assessment Circle,
No.66, Sama Nagar,
Tirupattur – 635 601.
2. The Deputy Commissioner (GST Appeal)
Vellore Camp Office
Government Building, Fort Round,
No.4, Bharathiar Salai,
Vellore – 632 001.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for
issuance of a Writ of Certiorarified Mandamus, calling for the records of



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impugned Order in Form GST-RFD-06 dated 05/09/2024 having Reference No. ZD3309240355683 passed by the 1st respondent for the F.Y.2022-23 and quash the same and direct the 1st respondent to process the petitioner's refund application on its merits.

For Petitioner : Mr.S.Anandh

For Respondents : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

In this writ petition, the petitioner has challenged the impugned Order dated 05.09.2024 passed by the 1st respondent for the tax period 2022-2023.

2. The learned counsel for the petitioner would submit that he was instructed to report that the petitioner may be permitted to pursue the appellate remedy before the appellate forum, as permitted by an Order dated 10.11.2025 in W.P.No.41985 of 2025.

3. The learned Additional Government Pleader for the respondents has no objection to the same.



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4. In view thereof, liberty is given to the petitioner to file a statutory appeal before the appellate authority within a period of 30 days from the date of receipt of a copy of this order.

5. If the petitioner files such an appeal within such time, the Appellate Authority shall dispose of the appeal on merits after hearing the petitioner without reference to limitation.

6. In case the petitioner fails to comply with the same, the respondents are at liberty to proceed against the petitioner in the manner known to law.

7. Accordingly, this Writ Petition stands disposed of. Consequently, connected miscellaneous petition is closed. No costs.

20.11.2025

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Neutral Citation : Yes / No

To

1. The State Tax Officer
Tirupattur Assessment Circle,
No.66, Sama Nagar,
Tirupattur – 635 601.



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C.SARAVANAN, J.

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