



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No. 42979 of 2025

and

WMP.Nos.48108 & 48109 of 2025

Tvl.Simple Energy 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 635115

....Petitioner

Vs.

The State Tax Officer
Krishnagiri -1 Circle,
559/5,Kallikurikki Village
Collector Office Backside
Samandhamalai Post
Ramapuram (SO) Krishnagiri 635115

..Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call the respondent refund rejection order dated 17.07.2025 in GSTIN: 33ABCCS6231R1ZZ and quash the same.

For Petitioner : Mr.Adithya Reddy



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For Respondent : Mr.V.Prashanth Kiran
Government Advocate

ORDER

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

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondent.

3. In this writ petition, the petitioner has challenged the impugned order dated 17.07.2025 rejecting the application filed for refund of the Income Tax credit accumulated due to inverted tax structure. Already in respect of a similar order for a refund claimed for the period February 2025, the petitioner had approached this court. An order came to be passed in WP. No. 42375 of 2025 on 04.11.2025. It is informed that the case has been remitted back to the respondent to re-do the exercise.



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4. Learned counsel for the respondent confirms the same.

5. Considering the same, the impugned order is set aside and the case is remitted back to the respondent to pass a fresh order in terms of the order dated 04.11.2025 in WP. No. 42375 of 2025.

6. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

7. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

17.11.2025

Neutral Citation : Yes / No



gv

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To:

The State Tax Officer
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C.SARAVANAN.,J

gv



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