BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 11.06.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.15750 of 2025

M/s.Premier Solar Powertech Private Limited,
Represented by its Director. Mr.Sudhir Moola
Having Office Registered Office At.
Plot No.8/B/1 and 2,
E-City (Fab City),
Maheshwram Mandal, Raviryala Village,
Ranga Reddy District – 501359
Telangana, India
Also having office at;
109A, VOC Street, Tirunelveli,
Tamil Nadu-627006. ... Petitioner

Vs.

The Assistant Commissioner of Central GST and Central Excise,
Tirunelveli Division,
Tractor Road,
NGO A Colony, Tirunelveli 627 007. ...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, directing the respondent to consider the representation dated 06.01.2025 and to allow the petitioner to avail credit of Rs.69,84,901/- in Tamil Nadu or alternatively refund a sum of Rs.69,84,900/- to the petitioner.

For Petitioners : M/s.S.Gayathri

For Respondent : Mr.N.Dilip Kumar
Senior Standing Counsel

ORDER

This writ petition has been filed for Mandamus to direct the respondent to consider the representation, dated 06.01.2025 and to allow the petitioner to avail credit of Rs.69,84,901/- in Tamil Nadu or alternatively refund a sum of Rs.69,84,900/- to the petitioner.

2. The petitioner has units both in Tamil Nadu and in Telegana. It is the case of the petitioner that the petitioner had effected branch transfer from the State of Telegana to its branch in the State of Tamil Nadu after paying necessary IGST. However, by mistake, credit was availed in Form GSTR-3B for Telegana and on realizing the same, the petitioner has also reversed the credit in Form GST DRC 03 on 13.08.2024. Thus, it is the case of the petitioner that IGST which was to be availed in Tamil Nadu Unit was wrongly availed in Telegana and was also reversed in Telegana. Therefore, the petitioner submits that the aforesaid amount has to be allowed by way of credit, as branch transfer was made to the Tamil Nadu unit. To this effect, the petitioner has given a

representation on 06.01.2025 and the petitioner has also placed reliance on certain decisions of the Court in support of the above plea.

3. It is submitted by the learned counsel for the petitioner that despite the aforesaid representation to the respondent, it has not evoked any response. Hence, the petitioner is before this Court.

4. The learned Senior Standing Counsel for the respondent submits that the representation of the petitioner, dated 06.01.2025 will be considered and disposed of on merits within a period of two months.

5. *Prima facie*, the petitioner has made out a case for the relief for which the petitioner seeks for before the respondents.

6. Considering the same, there shall be a direction to the respondent to consider the representation of the petitioner, dated 06.01.2025 and pass appropriate orders on merits and in accordance with law within a period of two months from the date of receipt of a copy of this order. It is needless to state that

the petitioner shall be heard before any adverse orders are proposed to be passed.

7. The writ petition stands disposed of with the above direction. No costs.

11.06.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
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To

The Assistant Commissioner of Central GST and Central Excise,
Tirunelveli Division,
Tractor Road,
NGO A Colony, Tirunelveli 627 007.

C.SARAVANAN, J.

sn

W.P(MD)No.15750 of 2025

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