BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **06.08.2025**

CORAM:

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.(MD) No.21479 of 2025

G.Swamyayya ... Petitioner

/vs./

1.Bharat Sanchar Nigam Limited,
represented by its Deputy General Manager,
Office of the General Manager,
BSNL Complex, Balaji Nagar,
M.C.Road, Thanjavur,
Tamil Nadu 613 007.

2.The Deputy Director,
Directorate General of GST Intelligence,
Trichy Regional Unit,
Heber Road, Beema Nagar,
Trichy 620 001. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus, directing the 1st Respondent to reimburse the Petitioner the GST amount Rs.55,76,403/- payable and paid to the Union of India and the State of Tamilnadu as demanded by the 2nd Respondent in Show Cause No.25/2022-GST dated 21.11.2022 and consequently direct the respondent to furnish a detailed statement of accounts in respect of the GST deductions made and payments remitted to the Petitioner for the period from 2017 to 2024.

For Petitioner : Mr.R.Mohanasundaram for
M/S.Niranjan and Associates

For Respondents : Mr.K.Govindarajan
standing counsel

ORDER

Mr.K.Govindarajan, learned standing counsel takes notice for the respondents.

2.The writ petition has been filed for a Mandamus to direct the first respondent to reimburse the petitioner's GST amount of Rs.55,76,403/- payable and paid to the Union of India and the State of Tamil Nadu as demanded by the second respondent in the Show Cause Notice No.25/2022-GST, dated 21.11.2022 and to direct the respondents to furnish a detailed statement of accounts in respect of the GST deductions made and payments remitted to the petitioner for the period from 2017 to 2024.

3.The petitioner appears to be a dealer of the first respondent. The petitioner has been issued with a show cause notice in Show Cause Notice No. 25/2022, dated 21.11.2022, by the second respondent.

4.It is not clear whether the petitioner has suffered any assessment order pursuant to the aforesaid show cause notice by the second respondent or any other Officer concerned under the provisions of the Finance Act, 1994.

5.According to the petitioner, the petitioner is entitled for reimbursement of tax to be paid pursuant to the aforesaid show cause notice issued by the second respondent.

6.The petitioner has relied on the decision of the Court in W.P.(MD) No. 15967 of 2020 ***(Subaya Constructions Company Vs. Tamil Nadu Water Supply and Drainage Board)***, dated 08.03.2021, wherein the Court has drawn attention to Section 64A of the Sale of Goods Act, 1930. The principle in Section 64A of the Sale of Goods Act, 1930, will apply for reimbursement of tax to be borne.

7.Considering the same, the petitioner is given liberty to give suitable representation to the first respondent within a period of 30 days from the date of receipt of a copy of this order. The first respondent shall consider and dispose of the same on merits within a period of two months from the date of receipt of such representation.

8.With the aforesaid directions, the Writ Petition stands disposed of. No costs.

Index : Yes / No
Internet : Yes / No
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06.08.2025

<u>C.SARAVANAN, J.</u>

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