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*W.P.(MD) Nos.19109 to 19111, 16918,
16923, 16927 & 16932 of 2025*

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 14.07.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.(MD) Nos.19109 to 19111, 16918, 16923,
16927 & 16932 of 2025**

and

**W.M.P.(MD) Nos.14663, 14664, 14666, 14668 to 14670, 12813 to 12817,
12819, 12830 & 12831 of 2025**

Viterra India Private Limited

... Petitioner in all W.Ps

Vs

1. The Union of India,
Through the Secretary,
Ministry of Commerce Department of Commerce,
Udyog Bhavan,
North Block,
New Delhi - 110 001.

2. The Commissioner of GST and Central Excise (Appeals),
Having His Office at Circuit Office, Madurai,
No.4, Lal Bahadur Shastri Marg,
Central Revenue Buildings, Madurai - 625 002.

3. The Joint Commissioner of GST and Central Excise (Appeals),
Having His Office at Circuit Office, Madurai,
No.4, Lal Bahadur Shastri Marg,
Central Revenue Buildings, Madurai - 6.

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4. The Commissioner of CGST and CE,
Tuticorin, Circuit Office, Madurai,
No.4, Lal Bahadur Shastri Marg,
Central Revenue Buildings,
Madurai - 625 002.

5. The Assistant Commissioner of CGST and CE,
Tuticorin, Circuit Office, Madurai,
No. 4, Lal Bahadur Shastri Marg,
Central Revenue Buildings,
Madurai-625002.

... Respondents in all W.Ps

PRAYER in all W.Ps: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the records relating to the impugned Order-in-Appeal, dated 03.12.2021 and Rectification Order, dated 28.06.2022 rejecting the appeal order passed by the Respondent No. 2 and Respondent No. 3 respectively and quash the same and direct the Respondents to forthwith sanction and grant the refund of Rs.1,99,163/-, Rs.28,930/-, Rs.21,515/-, Rs.1,23,094/-, Rs.25,31,781/-, Rs.2,12,365/- and Rs.1,07,886/-, respectively, along with appropriate interest for the month of September 2019, October 2019, June 2019, March 2018, May 2018, September 2018 and August 2019, respectively.

For petitioner : M/s. Jas Sanghavi
(in all W.Ps)

For respondents : Mr.R.Nandha Kumar
(In all W.Ps) Senior Standing Counsel for R2 to R5



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COMMON ORDER

By this common order, these seven Writ Petitions are disposed of at the time of admission with the consent of the learned counsel for the petitioner and also learned Senior Standing Counsel for the respondents, who appear through Video Conference and after dispensing with the notice to the first respondent in these seven Writ Petitions.

2. The petitioner is before this Court against the impugned common order dated 03.12.2021 passed by the third respondent/Joint Commissioner in Order-in-Appeal No.180 to 189/2021, in Appeal Nos.62/2021-GST to 71/2021-GST.

3. After the aforesaid order was passed by the third respondent, the petitioner approached the first respondent by way of appeal under Section 161 of CGST Act, 2017, which came to be dismissed by an order, dated 28.06.2022.



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4. The dispute arises on account of the refund of Ocean freight borne by the petitioner for a period Feb-2018 onwards. The petitioner has already secured a favourable order from this Court in W.P.(MD)No.9198 of 2023 on 24.08.2023 in respect of refund claim filed for the month of Feb-2018 and also a similar order from this Court, dated 14.08.2024 in W.P.(MD)No.19314 of 2024 for the month of July-2019. These are a part of dispute covered by the common impugned order. The remaining common impugned order pertains to the following period:

S.No	W.P.(MD) Nos.	Period
1.	19109 of 2025	September-2019
2.	19110 of 2025	October-2019
3.	19111 of 2025	June-2019
4.	16918 of 2025	March-2018
5.	16923 of 2025	May-2018
6.	16927 of 2025	September-2018
7.	16932 of 2025	August-2019

5. The learned counsel for the petitioner and the learned Senior Standing Counsel for the respondents 2 and 5 fairly conceded that the issue is covered in terms of the decision of the Gujarat High Court in ***Mohit Minerals vs. Union of India, reported in 2020 (3) GSTL 321 (Guj.)***, which has been confirmed by the



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Hon'ble Supreme Court in ***Union of India and another vs. Mohit Minerals Pvt. Ltd. on 19.05.2022 reported in 2022 (61) GSTL 257 (SC)***. This reference has been following in the two above mentioned Writ Petitions filed by the petitioner.

6. Since the issue is covered in favour of the petitioner in terms of the reference *supra* in two mentioned Writ Petitions following the view of the Gujarat High Court in ***Mohit Minerals's*** case (cited *supra*), which has been confirmed by the Hon'ble Supreme Court, I am inclined to allow these Writ Petitions at the stage of admission in the light of the order passed by this Court referred *supra*.

7. These Writ Petitions are allowed, with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

Index : Yes / No
Internet : Yes / No
apd

14.07.2025

To
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Through the Secretary,
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C.SARAVANAN, J.

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