



W.P.(MD) No. 23255 of 2025

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 28.08.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No. 23255 of 2025

and

W.M.P.(MD) Nos.18275 & 18277 of 2025

Viterra India Private Limited.

... Petitioner

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 its Office At
Circuit Office, Madurai,
No. 4, Lal Bahadur Shastri Marg,
Central Revenue Buildings,
Madurai - 62.

3. The Joint Commissioner of GST and Central Excise (Appeals),
Having its Office At
Circuit Office, Madurai,
No. 4, Lal Bahadur Shastri Marg,



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Central Revenue Buildings,
Madurai.

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 - 625 002.

... Respondents

PRAYER: 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 respondents 2 and 3, respectively and quash the same and direct the respondents to forthwith sanction and grant the refund of Rs.2,52,079/- along with appropriate interest for the month of August 2018.

For petitioner : Mr.Jas Sanghavi

For respondents : Mr.A.Valuchamy
Central Government Standing Counsel for R1
Mr.R.Gowri Shankar
Standing Counsel for R2 to R5



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ORDER

This Writ Petition is taken up for hearing at the time of admission with the consent of the learned counsel for the petitioner, the learned Central Government Standing Counsel for the first respondent and the learned Standing Counsel for the respondents 2 to 5.

2. In this Writ Petition, the petitioner has challenged the impugned order passed by the Department in appeal, dated 03.12.2021 and rectification order dated 28.06.2022 of the second and third respondents, respectively and for consequential direction to sanction refund of Rs.2,52,079/- along with interest from the date of deposit till the payment of refund.

3. The dispute pertains to the assessment year 2017-18. It is noticed that the issue is now squarely covered in favour of the petitioner in terms of the order of this Court in W.P.(MD) No.19109 of 2025 and batch, dated 14.07.2025 filed by the very same petitioner, for the following tax period:



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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

4. By the said order, the Court has followed the order of the Hon'ble Supreme Court in the case of *Union of India and another vs. Mohit Minerals Pvt. Ltd. reported in 2022 (61) GSTL 257 (SC)*.

5. In view of the same, this Writ Petition is allowed by directing the respondent to refund the aforesaid amount to the petitioner as prayed for.

6. Accordingly, this Writ Petition is allowed. No costs. Consequently, connected miscellaneous petitions are closed.

Index : Yes / No
Internet : Yes / No
apd

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C.SARAVANAN, J.

apd

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