BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 15.09.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.24116 of 2025

M/s.We Two Matches Private Limited,
GSTIN : 33AAACW6321R1Z0,
Represented by its
Director Shri.J.Vinod Kumar,
92/2, Gandhi Road,
Sivakasi,
Virudhunagar District,
Tamil Nadu, Pin – 626 123. ... Petitioner

Vs.

1.The Assistant Commissioner of State Taxes,
Sivakasi – II Circle,
Sivakasi.

2.The Assistant Commissioner of Customs,
IGST Refund Section,
Office of the Commissioner of Customs,
Custom House, Tuticorin. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, directing the first respondent to sanction the refund claimed by the petitioner to the tune of

Rs.61,26,046/- in respect of the goods exported by them on payment of IGST.

For Petitioner : Mr.G.Natarajan

For Respondents : Mr.R.Suresh Kumar
Additional Government Pleader
for R.1

Mr.R.Gowrishankar for R.2

ORDER

Heard both sides.

2.The writ petitioner is an exporter of matches. The transactions in question were carried out during 2021-2022. The petitioner is entitled to refund of the tax paid on export. Though the export had already taken place, the petitioner did not receive any refund. That led to the filing of this writ petition.

3.When the matter was taken up for hearing, the learned Standing Counsel for the customs admitted that the file is very much available with them and that they had not forwarded the same to the first respondent. The explanation offered for the delay is that the portal is not accepting the documents. This explanation appears to be little difficult to accept.

4.Be that as it may, the second respondent is directed to immediately forward all the relevant papers to the first respondent within a period of two weeks from the date of receipt of a copy of this order. Upon receipt of the file from the second respondent, the first respondent shall scrutinize the same and if the papers are found to be in order, issue sanction for the refund. This exercise shall be completed by the first respondent within a period of four weeks thereafter. In the event that the sanction order being issued by the first respondent, the refund shall also be made within a period of two weeks thereafter.

5.The learned Additional Government Pleader appearing for the first respondent submitted that the application appears to be time barred. This submission is not correct. As rightly pointed out by the learned counsel for the writ petitioner, it is not obligatory on the part of the petitioner to submit any independent application for refund. The shipping bill itself shall be deemed to be an application for refund of the integrated tax paid on the goods exported out of India (Rule 96 of the Central Goods & Services Tax Rules, 2017). If on account of the delay that has occurred in this case, the portal / system is not accepting the documents, the second respondent shall manually dispatch all the relevant papers to the first respondent.

6.This Writ Petition is disposed of accordingly. No costs.

15.09.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
MGA

To

1.The Assistant Commissioner of State Taxes,
Sivakasi – II Circle,
Sivakasi.

2.The Assistant Commissioner of Customs,
IGST Refund Section,
Office of the Commissioner of Customs,
Custom House, Tuticorin.

G.R.SWAMINATHAN, J.

MGA

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