IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.482 of 2025 and W.M.P.No.571 of 2025
and
W.P.No.485 of 2025 and W.M.P.No.575 of 2025
and
W.P.No.487 of 2025 and W.M.P.No.578 of 2025
and
W.P.No.14644 of 2024

M/s.Bombay Hardware Private Limited,
Rep.by its Director Veeran Jawaharlal Mehhta
32, Sembudoss Street,
Corner Estate, 1st Floor,
Chennai – 600 001. ... Petitioner in all cases

Vs.

Assistant Commissioner (ST)
Broadway Assessment Circle,
Room No.304, 3rd Floor,
Integrated Building Commercial Taxes Dept,
No.32, Elephant Gate Bridge Road,
Chennai – 600 003.
... Respondent in W.P.Nos.482, 485 and 487 of 2025

1.Assistant Commissioner (ST)
Broadway Assessment Circle,
Room No.304, 3rd Floor,
Integrated Building Commercial Taxes Dept,
No.32, Elephant Gate Bridge Road,
Chennai – 600 003.

2. Assistant Commissioner (ST), Intelligence-I,
Room No.241, 2nd Floor,
No.1, PAPJM Building,
Greams Road, Chennai – 600 006.
...Respondent in W.P.No.14644 of 2024

Prayer in W.P.No.482 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the respondent herein in GSTIN No:33AACB2823P1ZQ dated 23.12.2024 and the connected FORM-GST-RFD-06 dated 23.12.2024 issued in Refund Sanction/Rejection Order No.ZD331224199320N and quash the same and further direct the respondent herein to refund the sum of Rs.1,25,86,364/- to the petitioner herein along with interest.

Prayer in W.P.No.485 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the respondent herein in GSTIN No:33AACB2823P1ZQ dated 23.12.2024 and the connected FORM-GST-RFD-06 dated 23.12.2024 issued in Refund Sanction/Rejection Order No.ZD331224199380H and quash the same and further direct the respondent herein to refund the sum of Rs.13,32,307/- to the petitioner herein along with interest.

Prayer in W.P.No.487 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the respondent herein in GSTIN No:33AACB2823P1ZQ dated 23.12.2024 and the connected FORM-GST-

RFD-06 dated 23.12.2024 issued in Refund Sanction/Rejection Order No.ZD331224199432G and quash the same and further direct the respondent herein to refund the sum of Rs.4,25,19,030/- to the petitioner herein along with interest.

Prayer in W.P.No.14644 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, directing the respondents herein to refund the sum of Rs.1,30,60,751/- (Central Tax – Rs.68,37,878 & State Tax – Rs.62,22,873) recovered from the petitioner's electronic credit ledger on 15.05.2024.

For Petitioner : M/s.Hema Muralikrishnan,
For Mr.A.N.R.Jayaprathap in all cases

For Respondents : Mrs.K.Vasanthamala in all cases

****

COMMON ORDER

By this common order, all these writ petitions are being disposed of.

2. In W.P.Nos.482, 485 and 487 of 2025, the petitioner has challenged the respective impugned orders all dated 23.12.2024 in Form GST RFD-06 wherey the request of the petitioner for refund of tax paid for the tax period 2017-2018 and 2018-2019 in excess has been rejected on the ground that the amounts recovered cannot be refunded as the petitioner has outstanding demand / tax liability.

3.In W.P.No.14644 of 2024, the petitioner has sought for a mandamus to direct the respondent to refund a sum of Rs.1,30,60,751/- towards CGST and SGST recovered from the petitioners Electronic Credit Ledger on 15.05.2024.

4. The petitioner had earlier suffered separate assessment orders dated 18.12.2023, 26.12.2023 and 27.12.2023 for the tax periods 2017 – 2018 and order dated 29.01.2024 and 31.01.2024 for the tax period 2018-2019 in Form GST DRC-07. These assessment orders were the subject matter of challenge before this Court in W.P.Nos.13932, 13933, 13935, 13973, 13984 and 13976 of 2024.

5. By orders dated 22.05.2024, this Court after recording the submissions of the petitioner that 10% of the disputed tax had already been pre-deposited, disposed of the aforesaid writ petitions viz.,W.P.Nos.13932, 13933, 13935, 13973 and 13984 of 2024 by its order dated 22.05.2024 directing the respondents to pass fresh orders on merits.

6. Insofar as W.P.No.13976 of 2024 is concerned, this Court vide order dated 17.12.2025 disposed of the writ petition by remitting the case back to the Respondent to pass a fresh order on merits subject to the petitioner depositing 10% of the disputed tax confirmed by the impugned

order for the tax period 2017-2018. It is in this background relevant three separte assessment orders came to be passed on 20.07.2024 for the tax periods 2017-18 and 2018-19.

7. It is informed by the learned counsel for the petitioner that the petitioner has preferred statutory appeals against the aforesaid assessment orders before the Appellate Authority.

8. The contents of the Counter Affidavit filed by the respondent in the writ petition also confirms the same.

9. The demand earlier confirmed by the aforesaid assessment orders dated 26.12.2023 and 31.01.2024 for the aforesaid tax periods has been substantially reduced by the Respondent in the revised assessment orders passed pursuant to the order of this Court in the aforestated writ petitions, against which the petitioner has preferred statutory appeals as stated above.

10. It is in this background that the petitioner submitted separate representations for the tax period 2017-2018 and 2018-2019 for refund of the excess tax amount paid towards the tax demand for the said tax period prior to filing of these writ petitions.

11. The learned counsel for the petitioner further submits that even prior to the passing of impugned orders dated 23.12.2024, a sum of Rs.1,30,50,751/- was recovered from the petitioner's Electronic Credit Ledger on 15.05.2024 towards the tax demand for the tax period March,2018.

12. The learned counsel for the petitioner submits that the aforesaid amount may be adjusted as security directly towards the tax liablity confirmed vide assessment order dated 01.01.2024 passed for the tax period July 2017 to March 2018 arising out of related assessment proceedings.

13. The petitioner is before this Court against the aforesaid assessment order dated 01.01.2024 in W.P.No.7050 of 2024 for the tax period July 2017 to March 2018. The stand of the petitioner is that the amount confirmed as tax demand by the aforesaid assessment order can be settled out of the sum of Rs.1,30,50,751/- already recovered on 15.05.2024 from the petitioner as recorded above, subject to the outcome of W.P.No.7050 of 2024 challenging the assessment order dated 01.01.2024.

14. The learned counsel for the respondent confirms the submission of the petitioner regarding recovery of amount of Rs.1,30,50,751/- from the petitioner on 15.05.2024.

15. The contention of the learned counsel for the respondent is that refund of the amount cannot be ordered to the petitioner, as there are amounts reflected as liability. However the rejection of refund to the petitioner vide impugned orders on the ground that the amounts cannot be refunded which there is a tax liability against the petitioner on account of the demand confirmed for other tax periods. **no refund can be ordered on the ground that the amounts stand reflected as liability on account of the demand confirmed for other tax periods cannot be countenanced, particularly when the petitioner has already filed appeals against the respective assessment orders.**

16. Considering the fact that amounts were pre-deposited by the petitioner prior to the conditional orders passed by this Court on 22.05.2024 in the aforementioned writ petitions, the department cannot retain the excess amount recovered from the petitioner, especially when the petitioner has also filed statutory appeals against the respective orders dated 20.07.2024.

17. Therefore, the impugned orders are quashed and the respondents are directed to refund the amounts remaining in excess with the Respondent for the aforesaid tax periods, after adjusting the sum paid by the petitioner as a condition for securing orders from this Court in the aforementioned writ petitions pursuant to which fresh assessment orders were passed on 20.07.2024 by the Respondent.

18. The respondents are directed to refund the excess amount to the petitioner either by crediting the same to the Petitioner's Electronic Credit Ledger or in their Electronic Cash Ledger within a period of 30 days from the date of receipt of a copy of this order.

19. Accordingly,writ petitions in W.P.Nos. 482, 485 and 487 of 2025 are disposed of with the above observations. Connected W.M.Ps are closed.

20. In the light of the orders passed in W.P.Nos.482, 485 and 487 of 2025, no further ordes are required to be passed in W.P.No.14644 of 2024. Accordingly, W.P.No.14644 of 2024 is closed.

22.01.2026

Neutral Citations: Yes/No

To:

1. Assistant Commissioner (ST)
Broadway Assessment Circle,
Room No.304, 3rd Floor,
Integrated Building Commercial Taxes Dept,
No.32, Elephant Gate Bridge Road,
Chennai – 600 003.

2. Assistant Commissioner (ST), Intelligence-I,
Room No.241, 2nd Floor,
No.1, PAPJM Building,
Greams Road, Chennai – 600 006.

C.SARAVANAN, J.

nvi

W.P.No.482 of 2025 and W.M.P.No.571 of 2025 and
W.P.No.485 of 2025 and W.M.P.No.575 of 2025 and
W.P.No.487 of 2025 and W.M.P.No.578 of 2025 and
W.P.No.14644 of 2024

22.01.2026