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WP No. 1135, 1143 & 1138 of
2026



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-01-2026

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THE HONOURABLE MR JUSTICE C. SARAVANAN

**WP Nos. 1135, 1138 & 1143 of 2026
& WMP Nos.1319, 1322 1330 of 2026**

1. MC Pharma Distributors,
Represented by its Authorised
Signatory- Ms Komal,
First floor, Door no.68, Old no.141
Perambur Barracks Road, Choolai,
Chennai, Tamilnadu-600 007

Petitioner(s)

Vs

1. Commercial Tax officer
Choolai Assessment Circle
No.1,PAPJM Annexure Building,
1st floor, Greams Road,
Chennai-600 006

2.Deputy Commissioner (ST)(GST)
(Appeal),Chennai I,
No.1, PAPJM Building Greams Road,
Chennai -600 006

Respondent(s)

PRAYER in WP.No.1135 of 2026

This writ petition has been filed seeking for issuance of a Certiorari, to call for the records relating to the impugned order in Form GST RFD-06 with reference no.ZD330325131994D dated 18.03.2025 passed by the 1st respondent under Section 54 of the Central Goods and Services Tax Act, 2017 read with the corresponding provision under the Tamil Nadu Goods and Services Tax Act, 2017 for the tax period November 2024, and quash the same.



PRAYER in WP.No.1138 of 2026

This writ petition has been filed seeking for issuance of a Certiorari, to call for the records relating to the impugned order in Form GST RFD-06 with reference no.ZD3301252140428 dated 24.01.2025 passed by the 1st respondent under Section 54 of the Central Goods and Services Tax Act, 2017 read with the corresponding provision under the Tamil Nadu Goods and Services Tax Act, 2017 for the tax period October 2024, and quash the same.

PRAYER in WP.No.1143 of 2026

This writ petition has been filed seeking for issuance of a Certiorari, to call for the records relating to the impugned order in Form GST RFD-06 with reference no.ZD330125209837G dated 24.01.2025 passed by the 1st respondent under Section 54 of the Central Goods and Services Tax Act, 2017 read with the corresponding provision under the Tamil Nadu Goods and Services Tax Act, 2017 for the tax period September, 2024, and quash the same.

For Petitioner(s)(in Mr.Srinivasan V
all WPs):

For Respondent(in Mrs.Vasanthamala, GA
all WPs):

COMMON ORDER

By this common order, all the three writ petitions are being disposed of at the stage of admission itself with the consent of the learned counsel for the petitioner and the learned Government Advocate appearing for the respondents.

2.The petitioner is before this Court against the impugned orders dated 24.01.2025 and 18.03.2025 in Form GST RFD-06 passed for the tax period september-november 2024, whereby, the refund applications for refund of IGST



paid on the exports made by the petitioner during the aforesaid tax period have been rejected without considering the petitioner's reply.

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3. The exports are meant to bring in foreign exchange into the country. Therefore, these cases are remitted back to the respondent to pass fresh orders on merits after considering the petitioner's reply to the Show Cause Notices dated 25.01.2025, 12.12.2024 and 18.12.2024 respectively.

4. The petitioner shall therefore, file a reply to the respective Show Cause Notices by treating the respective impugned orders as addumtum within a period of 30 days from the date of receipt of a copy of this order.

5. In case the petitioner complies with the above stipulation, the first respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months from the date of receipt of a copy of this order.

6. Needless to state, before passing any such order, the first respondent shall give due notice to the petitioner.



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7. These Writ Petitions are disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

19-01-2026

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Neutral Citation: Yes/No



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To

1. Commercial Tax officer,
Choolai Assessment Circle,
No.1, PAPJM Annexure Building,
1st floor, Greaves Road,
Chennai-600 006

2. Deputy Commissioner (ST)(GST)
(Appeal) Chennai I
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C.SARAVANAN, J.
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