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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.4612, 4615, 4618, 4623, 4628, 4629, 4630, 4632, 4636, 4645, 4646 and 4647 of 2026 and
W.M.P.Nos.5134, 5136, 5139, 5146, 5148, 5153, 5154, 5156, 5158, 5170, 5171 and 5172 of 2026

M/s.VSM Weavess India Private Limited,
Represented by its Director,
M.Ravichandran. ... Petitioner in all W.Ps.

Vs.

The Assistant Commissioner (ST)(FAC),
Pallipalayam Assessment Circle,
Tiruchengode – 637 211. ... Respondent in all W.Ps.

Prayer in W.P.No.4612 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for records of the order passed by the Respondent in Impugned Order GSTIN:33AABCV7326C1ZO/May 2021 dated 15.09.2025 and quash the same, as illegal, arbitrary, unconstitutional and violative of the principles of natural justice and direct the respondent to sanction the refund claimed by the Petitioner.

Prayer in W.P.No.4615 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for records of the order passed by the Respondent in Impugned Order GSTIN:33AABCV7326C1ZO/July 2021 dated 15.09.2025 and quash the same, as illegal, arbitrary, unconstitutional and violative of the principles of natural justice and direct the respondent to sanction the refund claimed by the Petitioner.

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Prayer in W.P.No.4618 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for records of the order passed by the Respondent in Impugned Order GSTIN:33AABCV7326C1ZO/September 2021 dated 15.09.2025 and quash the same, as illegal, arbitrary, unconstitutional and violative of the principles of natural justice and direct the respondent to sanction the refund claimed by the Petitioner.

Prayer in W.P.No.4623 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for records of the order passed by the Respondent in Impugned Order GSTIN:33AABCV7326C1ZO/September 2022 dated 15.09.2025 and quash the same, as illegal, arbitrary, unconstitutional and violative of the principles of natural justice and direct the respondent to sanction the refund claimed by the Petitioner.

Prayer in W.P.No.4628 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for records of the order passed by the Respondent in Impugned Order GSTIN:33AABCV7326C1ZO/November 2022 dated 15.09.2025 and quash the same, as illegal, arbitrary, unconstitutional and violative of the principles of natural justice and direct the respondent to sanction the refund claimed by the Petitioner.

Prayer in W.P.No.4629 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for records of the order passed by the Respondent in Impugned Order GSTIN:33AABCV7326C1ZO/November 2021 dated 15.09.2025 and quash the same, as illegal, arbitrary, unconstitutional and violative of the principles of natural justice and direct the respondent to sanction the refund claimed by the Petitioner.

Prayer in W.P.No.4630 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for records of the order passed by the Respondent in Impugned Order GSTIN:33AABCV7326C1ZO/January 2023 dated 15.09.2025 and quash the same, as illegal, arbitrary, unconstitutional and violative of the principles of natural justice and direct the respondent to sanction the refund claimed by the Petitioner.

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Prayer in W.P.No.4632 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for records of the order passed by the Respondent in Impugned Order GSTIN:33AABCV7326C1ZO/May 2022 dated 15.09.2025 and quash the same, as illegal, arbitrary, unconstitutional and violative of the principles of natural justice and direct the respondent to sanction the refund claimed by the Petitioner.

Prayer in W.P.No.4636 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for records of the order passed by the Respondent in Impugned Order GSTIN:33AABCV7326C1ZO/July 2022 dated 15.09.2025 and quash the same, as illegal, arbitrary, unconstitutional and violative of the principles of natural justice and direct the respondent to sanction the refund claimed by the Petitioner.

Prayer in W.P.No.4645 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for records of the order passed by the Respondent in Impugned Order GSTIN:33AABCV7326C1ZO/March 2023 dated 15.09.2025 and quash the same, as illegal, arbitrary, unconstitutional and violative of the principles of natural justice and direct the respondent to sanction the refund claimed by the Petitioner.

Prayer in W.P.No.4646 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for records of the order passed by the Respondent in Impugned Order GSTIN:33AABCV7326C1ZO/January 2022 dated 15.09.2025 and quash the same, as illegal, arbitrary, unconstitutional and violative of the principles of natural justice and direct the respondent to sanction the refund claimed by the Petitioner.

Prayer in W.P.No.4647 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for records of the order passed by the Respondent in Impugned Order GSTIN:33AABCV7326C1ZO/March 2022 dated 15.09.2025 and quash the same, as illegal, arbitrary, unconstitutional and violative of the principles of natural justice and direct the respondent to sanction the refund claimed by the Petitioner.

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For Petitioner (in all W.Ps)	:	Mr.M.Narasimha Bharathi
For Respondent (in all W.Ps)	:	Mr.T.N.C.Kaushik Additional Government Pleader

COMMON ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader takes notice for the Respondent.

2. By this common order, all these 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 Additional Government Pleader for the Respondent.

3. In these Writ Petitions, the Petitioner has challenged the respective Impugned orders all dated 15.09.2025, whereby, the Petitioner's refund claim for tax paid on Inverted Duty Structure has been rejected pursuant to Notices issued to the Petitioner.

4. A reading of the impugned Notices that were issued to the Petitioner in W.P.Nos.4612, 4615, 4618, 4623, 4628, 4629, 4630, 4632, 4636 and 4645 of 2026 indicate that Show Cause Notices does not clearly

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articulate the reasons as to why the refund claim of the Petitioner should be rejected.

5. In so far as the impugned orders covered in W.P.Nos.4646 and 4647 of 2026 relating to the rejection of refund claims made for the tax period January 2022 – March 2022 is concerned, the Petitioner failed to respond to the Show Cause Notice that preceded the impugned orders.

6. The fact remains that in respect of the Show Cause Notices for the other tax periods, the Petitioner failed to respond to the same and thus the impugned orders have been passed, whereby, the refund claim by the Petitioner has been rejected for the respective tax periods.

7. The impugned orders are detailed orders and give reasons for rejecting the refund claim of the Petitioner. Since the impugned orders have been passed either without proper Show Cause Notice(s) / or without a proper reply to the same issued for the refund claims made for the respective tax periods by the Petitioner, the cases are remitted back to the Respondent for a *de novo* adjudication of the refund claim of the Petitioner for the respective tax periods and to pass a fresh order on merits.

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8. Needless to state, the Petitioner shall also file a separate reply to the Show Cause Notices issued for the respective tax periods by treating the respective impugned Orders as an addendum within a period of thirty days from the date of receipt of a copy of this order.

9. In case the Petitioner complies with the above stipulations, the 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 of such reply.

10. In case the Petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

11. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

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12. These Writ Petitions stand disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

11.02.2026

Neutral Citation: Yes / No
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To:

The Assistant Commissioner (ST)(FAC),
Pallipalayam Assessment Circle,
Tiruchengode – 637 211.

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C.SARAVANAN, J.

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and
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