IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.02.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.5401 of 2026
and
W.M.P.Nos.5925 & 5930 of 2026

Tvl. Fortis Energy Services,
Represented by its Proprietrix S. Suganya,
GSTIN 33DLNPS3726N1ZF,
15/6, Radial House,
Anna Nagar West Extension,
Chennai – 600101. ... Petitioner

Vs.

The Assistant Commissioner (ST)
Koyambedu Assessment Circle,
No.1, PAPJIM Annex Buildings,
Greams Road, Chennai -600006. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records on the file of the respondent in GSTIN: 33DLNPS3726N1ZF /2024-25 dated 22.08.2025 for the assessment year 2024-25 passed under section 73 of TNGST Act 2017 and to quash the same as being without jurisdiction, illegal, arbitrary, and in violation of principles of natural justice and further direct the respondent to re-adjudicate the petitioner's refund claim for the period April

2024 to September 2024, amounting to Rs.45,07,457/- strictly in accordance with the provisions of Section 74A of the TNGST Act, 2017 after issuing a proper show cause notice and granting an opportunity of hearing to the petitioner.

For Petitioner : Mr.A.Thiagarajan
Senior Counsel
For Mr.N.Sudalai Muthu

For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

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

2. With the consent of the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent, this writ petition is being disposed of at the time of admission.

3. In this writ petition, the petitioner has challenged the impugned Order dated 22.08.2025 passed by the respondent, whereby the petitioner's refund claim was rejected in the absence of proper documents to support / establish the case covered by the refund claim dated 25.06.2025.

4. The Learned Senior Counsel for the petitioner would submit that the petitioner has all the records, including the shipping bills, to substantiate that the petitioner indeed exported the goods. Therefore, it is submitted that the petitioner is entitled to a refund of the input tax credit on the services used for the export of goods.

5. Since the petitioner failed to furnish all records in support of their refund claim dated 25.06.2025, one opportunity is given to the petitioner to substantiate the same by filing necessary shipping bills.

6. Accordingly, the impugned order is quashed, and the case is remitted back to the respondent to pass a fresh order on merits within three months, subject to the petitioner filing necessary shipping bills to substantiate that the petitioner indeed exported the goods covered by the refund claim dated 25.06.2025, within a period of 30 days from the date of receipt of a copy of this order.

7. In case the petitioner fails to file such documents within such time, 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.

8. This Writ Petition stands disposed of with the above directions. Consequently, connected miscellaneous petitions are closed. No costs.

17.02.2026

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Neutral Citation : Yes / No

To

The Assistant Commissioner (ST)
Koyambedu Assessment Circle,
No.1, PAPJIM Annex Buildings,
Greams Road, Chennai -600006.

C.SARAVANAN, J.

raja

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