IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 6107 of 2024

Savista Global Solutions Private Limited Formerly
Nthrive Global Solutions Private Limited
(Formerly Thrive Global Solutions private limited)
1G1 Block A Eastern Front Wing TECCI Park No
285 Old Mahabalipuram Road Sholinganallur
Chennai TN 600119 Represented by its Authorised
Representative Mr Amar Sharma

..Petitioner(s)

Vs

1. The Assistant Commissioner
   Chennai East Zone VIII, Kelambakkam
   Assessment Circle,
   Integrated Building of Commercial Taxes and
   Registration Department, 2nd Floor,
   Room Number 236, Nandanam,
   Chennai 600 035.

2. Assistant Commissioner
   Sholinganallur Division
   Office of the Assistant Commissioner of GST
   C.Ex Sholinganallur Division GST South
   Commissionerate, 692, M.H.U. Complex,
   Nandanam, Chennai 600 035.

..Respondent(s)

PRAYER

Writ Petition filed under Art. 226 of Constitution of India seeking to issue a Writ of Mandamus, directing 1st Respondent to process the full refund of State Tax sanctioned by the 2nd Respondent under Section 54 of the Central Goods and Services Tax Act 2017 for the period from July 2017 to March 2018 along with interest at 6 percent per annum under Section 56 of the CGST Act read with Notification No. 13 2017 Central Tax for the delay in refund of State tax within a reasonable period.

For Petitioner(s):	Mr. Karthik Sundaram
For Respondent(s):	Ms.Amirtha Poonkodi Dinakaran For R1
	Mr.K.S.Ramasamy Senior Standing Counsel for R2

ORDER

This Writ Petition has been filed seeking for a direction to the 1st respondent to process the full refund of State Tax sanctioned by the 2nd respondent under Section 54 of the respective GST Enactment.

2. The petitioner is engaged in the export of IT enabled services and other Business Processing Outsourcing Services to its overseas customers and had claimed refund of the unutilised Input Tax Credit for the zero rated supplies made by the petitioner between July 2017 to March 2018. The refunds were also sanctioned by the Central Authority on various dates, but however, only part of SGST was refunded to the petitioner out of an amount of Rs.47,73,219/-.

3.The details of the amount sanctioned vide sanction order and the balance outstanding refund amount are provided as under :-

Particulars	CGST	IGST	SGST
Total amount claimed	49,94,525	17,73,817	49,94,525
Total amount sanctioned	47,73,219	10,41,026	47,73,219
Total amount refunded	47,73,219	10,41,026	7,75,672*
Total outstanding	Full paid	Fully paid	39,97,547/-

4. Today, the learned counsel for 1st respondent has produced a communication dated 04.03.2026 bearing Ref. Rc.189/2025/B1, wherein it has been stated as under :-

> "*I solicit your kind attention to the references cited. In continuation of this office reference 4th cited, I submit that the reference letter was sent to the O/o. The Assistant Commissioner of GST and CE Sholinganallur Division, Chennai-600 035 vide reference 5th cited calling for the refund sanctioned order of the CGST Authorities for the period from July 2017 to September 2017.*
>
> *The sanction orders have been received from the CGST Authority vide reference 6th cited. But, on verification the sanctioned orders received were dated 05.11.2019 and 23.12.2019. In order to present the refund bills to the PAO (South) at this stage, it is informed that the sanctioned orders have to the revalidated as on date. Hence, the reference letter for revalidation has been sent to the Assistant Commissioner of GST & CE, Sholinganllur Division, Chennai-600 035 vide this office reference 7th cited sent through RPAD by post on 03.03.2026.*
>
> *Hence, I submit as soon as the revalidation orders received in this office the pending refunds will be processed.*
>
> *This is submitted for your kind information.*"

5. The refund amount, which is due to the petitioner cannot be kept waiting on account of procedural hurdles and red tapism. The office of 1st respondent ought to have followed his/her counter part. Consequently, there

shall be a direction to the 1st respondent to refund the amount due and payable to the petitioner together with applicable interest under the respective GST Enactments within a period of 30 days from the date of receipt of copy of this order.

6. This Writ Petition stands disposed of with the above observation. No costs.

04-03-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

RPP

To

1. The Assistant Commissioner
   Chennai East Zone VIII,
   Kelambakkam Assessment Circle,
   Integrated Building of Commercial Taxes and
   Registration Department, 2nd Floor,
   Room Number 236, Nandanam,
   Chennai 600 035.

2. Assistant Commissioner
   Sholinganallur Division
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C.SARAVANAN J.

RPP

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