IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-06-2026

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THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

CONT P No. 1358 of 2026

Yesen Industrial Services LLP
Represented by its Partner
Sathyanarayanan P,
S/o. Sivasankara Menon,
No.4-243-1, Judge Road,
Kannankurichi Post,
Salem, Tamil Nadu 636 008.

..Petitioner(s)

Vs

Arunkumar
Arunkumar,
Assistant Commissioner (ST),
Mettur Assessment Circle,
Raman Nagar,
Mettur 636 403.

..Contemnor(s)

Prayer: Contempt Petition is filed under Section 11 of the Contempts of Courts Act to punish the Respondent for wilful and deliberate disobedience of the order dated 07.04.2025 passed by this Court in WP.No.37771 of 2024.

For Petitioner(s): M/S.S.Karthikei Balan

For Contemnor(s): Mr.L.Gokulraj, Government Counsel (Taxes)

Order

This Contempt Petition has been filed alleging willful disobedience and non-compliance with the directions issued by this Court in its order dated 07.04.2025 passed in W.P. No. 37771 of 2024.

2. The underlying Writ Petition was instituted challenging the order dated 19.11.2024 passed by the 1st respondent, whereby a demand towards tax dues to the tune of Rs. 88,56,127/- was raised against the petitioner. This Court, vide order dated 07.04.2025, disposed of the said Writ Petition with the following operative directions:

> *''In the result, the impugned order dated 19.11.2024 is set aside. As far as refund of a sum of Rs.94,52,175/~ is concerned, it is stated that since the petitioner is a man power agency, the said amount is kept for payment of salary to 800 persons. Therefore, the petitioner is at liberty to file necessary refund application in accordance with law and in which case, the 1st respondent is directed to refund the said amount within a period of one week thereafter.''*

3. Learned counsel for the petitioner submitted that despite the categorical directions of this Court, the respondents have failed to refund the amount. He further contended that the continuous and unauthorized retention of the petitioner's funds has caused severe financial hardship and operational disruption, which amounts to deliberate inaction and willful disobedience of the court's mandate.

4. When the matter was taken up for hearing on 16.04.2026, this Court issued a statutory notice to the respondent. In compliance with the said notice, the respondent official is present in person before this Court today.

5. Learned Government Counsel (Taxes) on instructions from the respondent official, submitted that the petitioner/taxpayer falls under the Central Jurisdiction for GST administration. He stated that the "Proper Officer" competent to sanction the refund is the Assistant Commissioner, Salem Range-I, Salem Division. He further clarified that once the petitioner uploads the refund application on the common online portal as per the provisions of the Central Goods and Services Tax (CGST) Act, 2017, the same will be routed to the assigned Proper Officer for processing.

6. Taking note of the subsequent developments and the jurisdictional facts placed before this Court, the petitioner is directed to formally file an appropriate refund application through the online GST portal. Immediately upon the filing of such an application, the respondent State Authority shall coordinate with the concerned Central GST Authorities and process the refund application, within a period of four weeks from the date of receipt of such online application.

7. Recording the submissions made on behalf of the respondent, this Contempt Petition is closed for the present. However, liberty is granted to the

petitioner to revive or reopen these contempt proceedings in the event that the refund is not processed or credited within the stipulated time frame. No costs.

09-06-2026

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

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To
Arunkumar,
Assistant Commissioner (ST),
Mettur Assessment Circle,
Raman Nagar,
Mettur 636 403.

KRISHNAN RAMASAMY J.

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