IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 17453 of 2026
and W.M.P.No.18721 of 2026

Lerar International INC
(A Sole Proprietorship represented by Yousuff
Afzal - Proprietor)
No.600, Shop No. A7, Anna Salai Parsn,
Commercial Complex,
Kodambakkam High Road, Nungambakkam,
Chennai- 600006.
GSTIN.33AAPY4880G1ZI.

..Petitioner

Vs

Assistant Commissioner of GST and Central
Excise, Office of the Assistant Commissioner of
GST and Central Excise, Triplicane division,
Chennai North, 26/1, 6th floor (Annexe building),
Utthamar Gandhi Road, Nungambakkam,
Chennai-034.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records pertaining to the impugned refund rejection order dated 04.11.2025, passed along with the Form DRC - 06 dated 04.11.2025 issued by the Respondent under the Central Goods and Services Tax Act, 2017, and quash the same.

For Petitioner:	Mr. Bhagavath P. Ms. Samriddhi S
For Respondent:	Mr. M.Santhanaraman, SPC

ORDER

The petitioner had applied for refund under Section 54 of applicable GST enactments. The request for refund was rejected primarily on the ground that the petitioner had clubbed the refund claim pertaining to multiple tax periods.

2. Learned counsel for the petitioner relies on circular bearing No.CBEC-20/01/06/2019/GST, dated 31.03.2020 (circular dated 31.03.2020) to contend that bunching of refund claims across tax periods is permissible. She submits that the circular was not taken into consideration while rejecting the refund application.

3. Mr. M.Santhanaraman, learned Senior Panel Counsel, concurs that the above mentioned circular was not taken into consideration while issuing the impugned order.

4. On perusal of the impugned order, it appears that circular dated 31.03.2020 was not taken into consideration while rejecting the refund application. Therefore, re-consideration is warranted. Consequently, the impugned order is set aside and the matter is remanded to the respondent for re-consideration. After taking into account circular dated 31.03.2020, a fresh order shall be issued within three months from the date of receipt of a copy of this

order after providing a reasonable opportunity to the petitioner. The petitioner is also permitted to re-submit the earlier application for purposes of fresh adjudication as specified above.

5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petition is closed. There shall be no order as to costs.

17-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

Assistant Commissioner of GST and Central Excise, Office of the Assistant Commissioner of GST and Central Excise, Triplicane division, Chennai North, 26/1, 6th floor (Annexe building),
Utthamar Gandhi Road, Nungambakkam,
Chennai-034.

SENTHILKUMAR RAMAMOORTHY, J.

KJ

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