



W.P.(MD)No.4016 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 12.02.2026

CORAM

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.4016 of 2026
& W.M.P(MD)Nos.3334 & 3339 of 2026

Sanprins Power Solutions Private Limited
Represented by its Director, Mr.Pravin Kumar
D.No.79, First Floor, 3rd Cross Street
8th Main Road, Tirunelveli 627 011
Tamil Nadu

... Petitioner

Vs.

The State Tax Officer
Palayamkottai Assessment Circle
Commercial Tax Offices
Ground Floor First Floor
Armed Reserve Line Road
New Bus Stand, Palayamkottai
Tirunelveli 627 002

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for records from the file of Respondent in impugned Rectification of RFD-06 Order dated 08.01.2026 and impugned Refund Sanction/Rejection Order in Proc.No. 33ABKCS6710M1Z1/2025-26 dated 08.01.2026 erroneously mentioned as 05.01.2025 and quash the same as passed after becoming functus



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officio, without jurisdiction, erroneous on facts, illegal, arbitrary and violative of principles of natural justice and consequently direct the Respondent to grant and credit the total refund amount Rs.39,27,935/- as per the Refund Order in FORM-GST-RFD-06 dated 01.12.2025 with interest to the Petitioners Bank Account forthwith.

For Petitioner : Mr.D.Kanagasundaram

For Respondent : Mr.R.Suresh Kumar, AGP

ORDER

This writ petition has been filed challenging the impugned order dated 08.01.2026 passed by the respondent.

2. Mr.R.Suresh Kumar, learned Additional Government Pleader, takes notice on behalf of the respondent.

3. By consent of the parties, the main writ petition is taken up for disposal at the stage of admission itself.

4. The learned counsel for the petitioner would submit that in this case, initially, the refund was sanctioned vide order dated 01.12.2025.



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Subsequent, the respondent had passed the impugned *suo-moto* rectification order dated 08.01.2026, rejecting the refund, without providing any notice to the petitioner and hence, he would contend that the said impugned order was passed in clear violation of principles of natural justice. Therefore, he requests this Court to set aside the order and grant one more opportunity to the petitioner.

5. In reply, the learned Additional Government Pleader appearing for the respondent had confirmed the above submissions made by the petitioner and hence, he requests this Court to pass appropriate orders.

6. Heard the learned counsel for the petitioner and the learned Additional Government Pleader appearing for the respondents and also perused the entire materials available on record.

7. In the case on hand, initially, the refund sanction order was passed by the respondent on 01.12.2025 after issuing show cause notice and providing sufficient opportunity to the petitioner. Subsequently, without any prior notice to the petitioner, the impugned *suo-moto*



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rectification order was passed on 08.01.2026, whereby the refund already sanctioned was rejected by the respondent.

8. Normally, if the respondent is intend to pass any adverse order, it is mandatory for them to provide sufficient opportunity, to the petitioner to establish his case prior to the passing of such order. However, in this case, no such opportunity was provided to the petitioner and thus, it is clear that the impugned order came to be passed in violation of principles of natural justice.

9. In view of the above, this Court is inclined to set aside the impugned order dated 08.01.2026 passed by the respondent. Accordingly, the impugned order dated 08.01.2026 is hereby set aside and the matter is remanded back to the respondent for fresh consideration.

10. The respondent shall issue due notice and provide sufficient opportunity to the petitioner and thereafter, consider the refund sanction and pass appropriate orders, on merits and in accordance with law,



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within a period of 8 weeks from the date of receipt of a copy of this order.

11. With the above directions, this writ petition is disposed of. No cost. Consequently, the connected miscellaneous petitions are also closed.

12.02.2026

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

To

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Ground Floor First Floor
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KRISHNAN RAMASAMY.J.,

nsa

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