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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 23-10-2026

CORAM

THE HON'BLE MR JUSTICE G.R.SWAMINATHAN

WP(MD) No. 30459 of 2026

CNR:{HCMD011533032026}

M/s.Shree Balamurugan Spinners
Represented by its Partner,
P.K.Balasubramanian,
S.F.No. 81-A, Noyyal Road,
K.Paramathi, Karur - 639111,
GSTIN - 33ACAFS6991G1ZX

..Petitioner(s)

Vs

The State Tax Officer/Commercial Tax Officer,
Karur - 4 Assessment Circle,
Karur, Tamil Nadu.

..Respondent(s)

PRAYER: Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a Writ of CERTIORARIFIED MANDAMUS to call for the records of the respondent relating to the Impugned Order in Form GST RFD-06 bearing Order No. ZD331225047629A, dated 03.12.2025, rejecting the petitioners refund claim of Rs. 7,59,954/- for the tax period July 2025, quash the same as arbitrary, non-speaking and contrary to the applicable statutory provisions, and consequently direct the respondent to reconsider the petitioners refund application bearing Application Reference Number AA3309250426627, dated 14.09.2025, in accordance with Section 54(3)(ii) of the applicable GST enactments read with Rule 89(5) of the respective GST Rules, 2017, on the basis of the relevant records and statutory parameters and after affording a reasonable opportunity of physical hearing wherever required by law, within a time frame as fixed

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by this Court.

For Petitioner(s): M/s Dhilipan Pandian R L

For Respondent(s): Ms.P.Sudarkodi Nachiar
Government Advocate

ORDER

Heard both sides.

2. The petitioner's request for refund had been mechanically rejected by the respondent. No reason has been assigned. The request has been rejected without properly considering the petitioner's explanation.

3. On this sole ground, the impugned order is set aside. The matter is remitted to the file of the respondent. The petitioner is given liberty to place all their defences. The respondent shall afford an opportunity of personal hearing and thereafter, pass an order afresh on merits and by taking into account the submissions made in the writ petitioner's explanation. Such an order shall be passed by the respondent within a period of 12 weeks from the date of receipt of a copy of this order. The Writ Petition is allowed on these terms. No costs. Consequently, connected miscellaneous petition is closed.

23-10-2026

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

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