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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.06.2026

CORAM

THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P.No.30030 of 2023

Kuntal Granites Private Limited
Sy.No.56&58, Addagurik,
Rawthupalli Village,
Kammandoddi Post,
Dasanapuram Road, Hosur,
Krishnagiri,
Tamil Nadu – 635 109. ... Petitioner

Vs.

1.Deputy Commissioner of Customs, Chennai – IV,
No.60, Custom House, Rajaji Salai,
Chennai – 600 001.

2.Commissioner of Central Excise & GST,
Salem Central Tax Commissionerate,
No.1, Foulks Compound,
Head quarters Office Building (3rd Floor),
Salem – 636 001.

3.Commissioner of Goods & Service Tax,
No.26, GST Bhawan, 1,
Uthamar Gandhi Road,
Thousand Lights West,
Nungambakkam,
Chennai – 600 034. ... Respondents

Prayer:

Petition filed under Article 226 of the Constitution of India to

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issue a Writ of Certiorarified Mandamus, calling for the records of the first respondent's notice dated 28.09.2020 in DIN 20200973MZ00002RB587 in F.No. S.Misc/10/2020/IGST-Refunds-(CH.IV) and quash the same, and consequently directed the respondents to process the petitioner's refund claim of IGST paid on export in accordance to Section 54 of CGST Act, 2017 read with Rule 96 of CGST Rules, 2017.

For Petitioner : Mr.E.Manoharan

For Respondents : Mr.K.Mohanamurali
Senior Panel Counsel

O R D E R

The petitioner has filed this writ petition seeking issuance of Writ of Certiorarified Mandamus, calling for the records of the first respondent's notice dated 28.09.2020 in DIN 20200973MZ00002RB587 in F.No. S.Misc/10/2020/IGST-Refunds-(CH.IV) and quash the same, and consequently direct the respondents to process the petitioner's refund claim of IGST paid on export in accordance to Section 54 of CGST Act, 2017 read with Rule 96 of CGST Rules, 2017.

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2.The learned counsel appearing for the petitioner submitted that the petitioner company is engaged in the business of processing of granite slabs/ tiles/ panels and other stone products. The petitioner had been availing refund of IGST paid on export as per the provisions of Rule 96, CGST Rules, 2017. However, the first respondent issued the impugned notice stating that the petitioner is not a holder of EPCG license, thus not eligible for export with payment of tax and to claim for IGST refund benefits on exported goods, however, the petitioner availed IGST refunds between 09.10.2018 to 31.03.2020 on exported goods and that grant of IGST refund for subsequent shipping bills pertaining to IEC has been suspended for further enquiry and challenging the same, the petitioner has filed this writ petition.

3.The learned counsel appearing for the petitioner further submitted that during the pendancy of the writ petition, the suspension with regard to IEC code was revoked. Hence, this Court may permit the petitioner to produce the necessary documents with regard to the claim of refund of IGST before the second respondent, as per the impugned notice dated 28.09.2020 and may issue direction to the second respondent to consider the grant of IGST refund within a reasonable time.

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4.The learned Senior Panel Counsel appearing for the respondents raise no serious objection.

5.Considering the limited relief now sought for by the learned counsel appearing for the petitioner, this Court, without expressing any opinion on the merits of the case, permits the petitioner to produce necessary documents with regard to the claim of refund of IGST before the second respondent, as per the impugned notice dated 28.09.2020, within a period of two weeks from the date of receipt of a copy of this order. On receipt of such documents, the second respondent shall consider the same, on merits and in accordance with law, and pass appropriate orders, within a period of six weeks thereafter.

6.The writ petition is disposed of. No costs.

16.06.2026

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Index: Yes/ No
Speaking Order: Yes/ No
NCC: Yes/ No

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