



2025:KER:11024

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE MURALI PURUSHOTHAMAN

TUESDAY, THE 11TH DAY OF FEBRUARY 2025 / 22ND MAGHA, 1946

WP(C) NO. 3078 OF 2025

PETITIONER:

M/S. SUD CHEMIE INDIA PRIVATE LIMITED
SY.NO.56/7,8,6,5,4,3, EDAYAR IND.DEV. AREA,
BINANIPURAM.P.O ERNAKULAM, PIN - 683 502.

BY ADVS.
JAZIL DEV FERDINANTO
JOSE JACOB
SREELEKSHMI BEN
ANNE MARIA MATHEW
ANJALY ANN JOSEPH

RESPONDENTS:

- 1 STATE OF KERALA
REPRESENTED BY THE SECRETARY COMMERCIAL TAXES,
GOVT. OF KERALA, TRIVANDRUM, KERALA,
PIN - 695 002.
- 2 JOINT COMMISSIONER
TAXPAYER SERVICES ALUVA SGST DEPARTMENT,
2ND FLOOR, MINI CIVIL STATION ALUVA,
PIN - 683 101.
- 3 DEPUTY COMMISSIONER
TAXPAYER SERVICES DIVISION ALUVA SGST DEPARTMENT,
KAP COMMERCIAL CENTRE, 3RD FLOOR
ALUVA, PIN - 683 101.
- 4 ASSISTANT STATE TAX OFFICER
TAXPAYER SERVICES CIRCLE,
NORTH PARAVUR SGST OFFICE,
NORTH PARAVUR, PIN - 683 513.

SRI. ARUN AJAY SHANKAR - GP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR
ADMISSION ON 11.02.2025, THE COURT ON THE SAME DAY
DELIVERED THE FOLLOWING:



JUDGMENT

The petitioner is a private limited Company engaged in the manufacture of performance chemicals and is registered under the Kerala Value Added Tax Act, 2003. The petitioner has filed this writ petition aggrieved by the delay in processing Exts.P1, P4, P7, P10 and P12 applications for refund of unadjusted input tax credit.

2. The learned Government Pleader submitted that the competent authority before whom the refund applications are pending will dispose of the same, expeditiously.

3. There will be a direction to the 4th respondent or the competent authority, before whom Exts.P1, P4, P7, P10 and P12 refund applications are pending, to dispose of the same,



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in accordance with law, as expeditiously as possible, at any rate, within a period of three months from the date of receipt of a copy of this judgment.

The writ petition is disposed of with the above direction.

Sd/-

**MURALI PURUSHOTHAMAN
JUDGE**

SPR



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APPENDIX

PETITIONER'S EXHIBITS: -

- EXHIBIT P1 TRUE COPY OF THE REFUND APPLICATION IN FORM NO.21CC DATED 29.06.2006.
- EXHIBIT P2 TRUE COPY OF THE CHEQUE NO.860658 DATED 15.11.2006.
- EXHIBIT P3 TRUE COPY OF LETTERS DATED 29.04.2014 AND 27.11.2020.
- EXHIBIT P4 TRUE COPY OF THE REFUND APPLICATION IN FORM NO.21CC DATED 29.04.2008.
- EXHIBIT P5 TRUE COPY OF THE CHEQUE NO. 865734 DATED 29.03.2008 AND CHEQUE NO. 3119653 DATED 10.11.2010.
- EXHIBIT P6 TRUE COPY OF LETTERS DATED 21.11.2014 AND 27.11.2020.
- EXHIBIT P7 TRUE COPY OF THE REFUND APPLICATION IN FORM NO.21CC DATED 11.06.2009.
- EXHIBIT P8 TRUE COPY OF THE PAYMENT ORDER DATED 12.01.2010.
- EXHIBIT P9 TRUE COPY OF LETTER DATED 27.11.2020.
- EXHIBIT P10 TRUE COPY OF THE REFUND APPLICATION IN FORM NO.21CC DATED 29.06.2011
- EXHIBIT P11 TRUE COPY OF LETTER DATED 27.11.2020.
- EXHIBIT P12 TRUE COPY OF THE REFUND APPLICATION IN FORM NO.21CC DATED 29.06.2013.
- EXHIBIT P13 TRUE COPY OF THE PAYMENT ORDER DATED 20.01.2014.
- EXHIBIT P14 TRUE COPY OF LETTER DATED 27.11.2020.
- EXHIBIT P15 TRUE COPY OF LETTER DATED 25.09.2024.
- EXHIBIT P16 TRUE COPY OF LETTER DATED 04.12.2024.

RESPONDENTS EXHIBITS: - NIL.