



W.P.Nos.23604, 23605, 23607 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED: 03.01.2024

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THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.Nos.23604, 23605, 23607 of 2022

M/s.Lenovo (India) Pvt. Ltd.,  
rep. by its Authorized Signatory  
Mr.Seiyadou Ahamadou.

... Petitioner in all WP's

-vs-

- 1.The Joint Commissioner of GST (Appeals-1)  
O/o.the Commissioner of GST & Central Excise (Appeals-I)  
26/1, Mahatma Gandhi Road, Nungambakkam,  
Chennai 600 034.
- 2.The Assistant Commissioner of GST and Central Excise,  
Division I, Puducherry Commissionerate,  
No.14, Municipal Street,  
Azeez Nagar, Reddiyarpalayam,  
Puducherry 605 010.
- 3.The Central Board of Indirect Taxes and Customs,  
rep. by its Chairman, having Office at  
North Block, New Delhi 110 001.
- 4.Union of India, Ministry of Industry and Commerce,  
rep. by its Secretary,  
Department of Commerce (SEZ Division)  
having Office at Udyog Bhawan,

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New Delhi - 110 107.

... Respondents 1 to 4 in all WP's

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**PRAYER in W.P.No.23604 of 2022:** Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus to call for entire records relating to impugned order-in-Appeal No.222/2022 (GSTA-1) (JC) datd 26.07.2022 passed by the first respondent and to quash the same and to direct the second respondent to sanction the refund amount of Rs.84,80,988/- along with interest immediately.

**PRAYER in W.P.No.23605 of 2022:** Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus to call for entire records relating to impugned order-in-Appeal No.203/2022 (GSTA-1) (JC) datd 26.07.2022 passed by the first respondent and to quash the same and to direct the second respondent to sanction the refund amount of Rs.1,63,25,141/- along with interest immediately.

**PRAYER in W.P.No.23607 of 2022:** Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of

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**WEB COPY** Certiorarified Mandamus to call for entire records relating to impugned order-in-Appeal No.202/2022 (GSTA-1) (JC) datd 26.07.2022 passed by the first respondent and to quash the same and to direct the second respondent to sanction the refund amount of Rs.2,92,80,806/- along with interest immediately.

For Petitioner : Mr.Raghavan Ramabadran  
in all WP's for M/s.Lakshmi Kumaran  
and Sridharan Attorneys

For Respondents : Mrs.R.Hemalatha  
1 to 3 in all WP's Senior Standing Counsel

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### COMMON ORDER

By order dated 06.11.2023, these writ petitions were allowed and the second respondent was directed to issue refund to the petitioner within a period of *thirty days* from the date of receipt of a copy of this order. These matters are listed today "for compliance". Learned senior standing counsel placed on record the

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acknowledgment of the petitioner for receipt of the refund amount.

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Learned counsel for the petitioner also concurs that refund was made in accordance with the order. As such, the respondent has complied with the order and these matters are closed.

**03.01.2024**

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Index : Yes / No

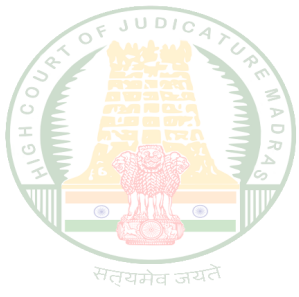
Internet : Yes / No

Neutral Citation: Yes / No

**To**

- 1.The Joint Commissioner of GST (Appeals-1)  
O/o.the Commissioner of GST & Central Excise (Appeals-I)  
26/1, Mahatma Gandhi Road, Nungambakkam,  
Chennai 600 034.
- 2.The Assistant Commissioner of GST and Central Excise,  
Division I, Puducherry Commissionerate,  
No.14, Municipal Street,  
Azeez Nagar, Reddiyarpalayam,  
Puducherry 605 010.
- 3.The Central Board of Indirect Taxes and Customs,  
rep. by its Chairman, having Office at  
North Block, New Delhi 110 001.

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4. Union of India, Ministry of Industry and Commerce,  
rep. by its Secretary,  
Department of Commerce (SEZ Division)  
having Office at Udyog Bhawan,  
New Delhi - 110 107.



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**SENTHILKUMAR RAMAMOORTHY,J**

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**03.01.2024**

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