

**HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD
(Special Original Jurisdiction)**

**WEDNESDAY, THE NINETEENTH DAY OF MARCH
TWO THOUSAND AND TWENTY FIVE**

PRESENT

**THE HONOURABLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND**

THE HONOURABLE SMT JUSTICE RENUKA YARA

WRIT PETITION NO: 35511 OF 2024

Between:

M/s Vinner Labs Private Limited, Represented by its Director, Rangaraj Sripathi, 12th Floor, Block-B, D. No. 1-61/AS/B/1201, Sy.No.41,42,48,49,50 and 53, Asian Suncity, Kothaguda, Serilingampalli, Hyderabad Rangareddy, Telangana-500084.

.....PETITIONER

AND

1. The Union of India, Represented by its Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi- 11000.
2. The Commissioner of Customs and Central Tax, Rangareddy GST Commissionerate, H.No. 1-98/7/43, VIP Hills, Jaihind Enclave, Madhapur, Hyderabad 500081.
3. The Deputy Commissioner of Central Tax, Gachibowli CGST Division, 4th Floor, H.No.10-3-301 to 303, Serene Heights, above Ratnadeep Super Market, Humayan Nagar, Masab Tank, Hyderabad.

.....RESPONDENTS

Petition Under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a Writ or order or direction particularly one in the nature of Writ of Mandamus setting aside the impugned orders passed by the Respondent No.3 rejecting the refund of IGST paid by the Petitioner on goods exported in terms of RFD -06 bearing Nos. ZD360724037007H dated 09-07-2024, ZD3607240370796 dated 9-7-2024, ZD360724037057C dated 09-7-2024 ZD360724066779N dated 18-07-2024, and ZD360724105575B dated 31-07-2024, rejecting the refunds of

Rs.14,40,426.96, Rs.1,27,27,818.54, Rs. 1,11,12,321.42, Rs.77,06,781, Rs.37,65,930/- respectively as illegal, arbitrary, partly barred by limitation, contrary to the provisions of the CGST Act, 2017, without authority of law, and without jurisdiction

Counsel for the Petitioner : SRI. S. RAVI , SENIOR COUNSEL REP SRI M.UMASHANKAR

Counsel for the Respondent No.1 : Ms. T. SUHASINI

Counsel for the Respondent Nos.2 & 3 : SRI M.P.KASHYAP, SENIOR SC

The Court made the following ORDER

**THE HON'BLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND
THE HON'BLE SMT. JUSTICE RENUKA YARA**

WRIT PETITION No.35511 of 2024

ORDER *(Per the Hon'ble the Acting Chief Justice Sujoy Paul):*

Sri S. Ravi, learned Senior Counsel represents Sri M. Umashankar, learned counsel for the petitioner; Smt. T. Suhasini, learned Central Government Counsel, for respondent No.1 and Sri M.P.Kashyap, learned Senior Standing Counsel for CBIC, for respondent Nos.2 and 3.

2. With the consent, finally heard.

3. During the course of hearing, learned counsel for the parties reached to a consensus. It is agreed that the impugned rejection orders dated 09.07.2024, 18.07.2024 and 31.07.2024 (Annexures-P1 to P5) may be set aside and the respondents may be directed to consider the claim of the petitioner afresh for refund.

4. In view of consensus arrived at, the impugned rejections orders dated 09.07.2024, 18.07.2024 and 31.07.2024 (Annexures-P1 to P5) are set aside. The matter is remitted back to the respondents to consider the claim of the petitioner afresh.

5. With aforesaid and without expressing any opinion on merits of the case, this Writ Petition is **disposed of**. No costs.

Interlocutory applications, if any pending, shall also stand closed.

//TRUE COPY//

SD/- L. VIJAYA LAXMI
ASSISTANT REGISTRAR

SECTION OFFICER

To

1. The Secretary, Union of India, Department of Revenue, Ministry of Finance, North Block, New Delhi- 11000.
2. The Commissioner of Customs and Central Tax, Rangareddy GST Commissionerate, H.No. 1-98/7/43, VIP Hills, Jaihind Enclave, Madhapur, Hyderabad 500081.
3. The Deputy Commissioner of Central Tax, Gachibowli CGST Division, 4th Floor, H.No.10-3-301 to 303, Serene Heights, above Ratnadeep Super Market, Humayan Nagar, Masab Tank, Hyderabad.
4. One CC to SRI M.UMASHANKAR, Advocate [OPUC]
5. One CC to T. SUHASINI, CENTRAL GOVERNMENT COUNSEL [OPUC]
6. One CC to SRI M.P.KASHYAP, SENIOR STANDING COUNSEL, Advocate (OPUC)
7. Two CD Copies

SA
GJP

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HIGH COURT

DATED:19/03/2025

ORDER

WP.No.35511 of 2024



**DISPOSING OF THE W.P
WITHOUT COSTS.**

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21/6/25
bks