IN THE HIGH COURT OF JHARKHAND AT RANCHI

W.P. (T) No. 3532 of 2025

WITH

W.P. (T) No. 3825 of 2025

Carbon Resources Private Limited, a private limited company, having its principal place of business at Mahtodih, P.O. Giridih, P.S. Giridih, District Giridih-815301 (Jharkhand), through its authorised signatory Mr. Surojit Gupta, Aged about 57 years, Son of Nani Gopal Gupta, Resident of Gardena Gali, Babhantoli, P.O. Giridih, P.S. Giridih, District- Giridih- 815301 (Jharkhand)

... Petitioner in both cases

Versus

1. Union of India, through its Secretary, Ministry of Finance, having office at 137, North Block, P.O. G.P.O., P.S. New Delhi, District New Delhi 110001.
2. The Assistant Commissioner, Central Goods and Services Tax, Division Giridih, having his office at Barmasia Road, P.O. Giridih, P.S. Giridih, District Giridih-815 301 (Jharkhand).
3. The Commissioner, CGST & CX, Ranchi Commissionerate, Grand Emerald, Ashok Nagar, Kadru, P.O. Argora, P.S. Argora, District Ranchi - 834002.

... Respondents in both cases

CORAM: HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE RAJESH SHANKAR

For the Petitioner: Mr. Ankit Kanodia, Advocate (*Through VC*)
Mr. Deepak Kr. Sinha, Advocate
Ms. Diksha Dwivedi, Advocate

For the Respondents: Mr. Amit Kumar, Sr. S.C. (CGST)

05/Dated: 26.11.2025

Tarlok Singh Chauhan, C.J.(Oral)

1. Since similar facts and issues are involved in both the writ petitions, they are being heard together and disposed of by this common order.

2. For the sake of convenience, the substantial reliefs as sought for in W.P. (T) No. 3532 of 2025 are being reproduced herein-below:-

(A) For declaration by way of a writ of certiorari or any other appropriate writ(s) to quash and set aside the refund rejection order in form GST RFD-06 having reference no. ZD200525006454W dated 23.05.2025 (Annexure-7) passed by the Assistant Commissioner, Central Goods and Services Tax, Division Giridih, being the Respondent No. 2;

(B) For declaration by way of a writ of certiorari or any other appropriate writ(s) to quash and set aside the rectification order having no. 04/AC/REFUND/GST/2025-26 dated 30.05.2025 (Annexure-9) passed by the Assistant Commissioner, Central Goods and Services Tax, Division - Giridih, being the Respondent No. 2;

(C) For declaration by way of a writ of certiorari or any other appropriate writ(s) that the refund rejection order dated 23.05.2025 (Annexure-7) and the rectification order dated 30.05.2025 (Annexure-9) has been passed without considering the documents submitted by the Petitioner and in violation to the principles of natural justice;

3. Admittedly, there has been a non-compliance of the provision of Rule 92 Sub Rule 3 of the CGST/JGST Rules, 2017 which reads as under:

> *"(3) Where the proper officer is satisfied, for reasons to be recorded in writing, that the whole or any part of the amount claimed as refund is not admissible or is not payable to the applicant, he shall issue a notice in FORM GST RFD-08 to the applicant, requiring him to furnish a reply in FORM GST RFD-09 within a period of fifteen days of the receipt of such notice and after considering the reply, make an order in FORM GST RFD-06 sanctioning the amount of refund in whole or part, or rejecting the said refund claim and the said order shall be made available to the applicant electronically and the provisions of sub-rule (1) shall, mutatis mutandis, apply to the extent refund is allowed:*
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> *Provided that no application for refund shall be rejected without giving the applicant an opportunity of being heard."*

4. The reason being that is against period of 15 days the petitioner admittedly was granted only 7 days time to furnish reply and also to appear in person. Moreover, the petitioner despite repeated requests was not afforded an opportunity of hearing before passing of the impugned order dated 23.05.2025 (Annexure-7).

5. No doubt, rectification order has thereafter been passed affirming the order dated 23rd of May, 2025. However, this rectification order dated 30th of May, 2025 also does not take into consideration the effect of non-compliance of Rule 92 aforesaid ibid.

6. Accordingly, the order dated 23rd May 2025 (Annexure-7) and order dated 30th May 2025 (Annexure-9) are ordered to be set aside. The matter is remanded to the 2nd Respondent, i.e., The Assistant Commissioner, Central Goods and Services Tax, Division – Giridih, for a decision afresh, who, in addition to affording an opportunity to furnish a reply within a period of 15 days, shall additionally hear the petitioner before passing the final order.

7. The parties are directed to appear before the 2nd respondent on 10th of December, 2025.

8. Both the writ petitions are allowed and disposed of accordingly.

9. Pending application(s), if any, shall also stand disposed of.

(Tarlok Singh Chauhan, C.J.)

(Rajesh Shankar, J.)

November 26, 2025

N.A.F.R.

Manoj/Pramanik/Cp.2