



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-09-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 32615 of 2026
and W.M.P.No.35851 of 2026**

M/s.L.S.Pacific wood Tech pvt ltd
No.3, G2 Ground Floor, G-Tech House,
Krishnaswamy Street, Chennai-600 114

..Petitioner(s)

Vs

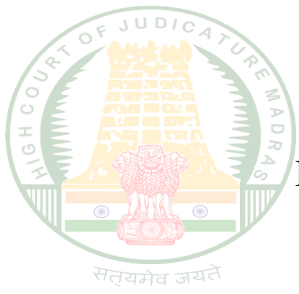
Commercial Tax officer
Nanganallur Assessment circle
Integrated commercial Taxes office complex,
Nandanam, chennai-600 035

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records in the file of the Respondent and quash the Impugned Deficiency memo in Ref No. ZD330426140367H in Form GST RFD-03 under rule 90(3) of the Central Goods and Service Tax Rules dated 16.04.2026 in GSTIN 33AAACL6530B1Z5 issued by the Respondent and direct the Respondent to process and sanction the refund filed by the Petitioner in GST-RFD 01 dated 18.08.2025.

For Petitioner(s):

Ms.N.V.Lakshmi



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For Respondent(s):

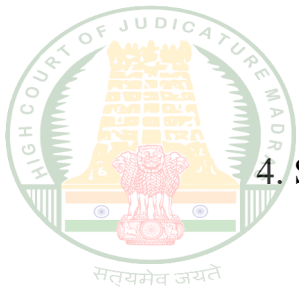
Ms.G.Dhana Madhri,
Special Government Pleader (Tax)

ORDER

The petitioner had applied for a refund under Section 54 of applicable GST statutes. Deficiency memo dated 16.04.2026 was issued in relation thereto stating that the petitioner's refund claim was time barred. Said deficiency memo is challenged herein.

2. Relying on sub-rule (3) of Rule 92 of applicable GST Rules, learned counsel for the petitioner submits that a show cause notice in Form GST RFD 01 should be issued if the respondent proposes to call upon the petitioner to show cause as to why the request for refund should be rejected either wholly or in part. Referring to sub-rule (3) of Rule 90, learned counsel submits that a deficiency memo is required to be issued only in cases where a remediable defect is pointed out.

3. Ms.G.Dhana Madhri, learned Special Government Pleader (Tax), appears on behalf of the respondent.

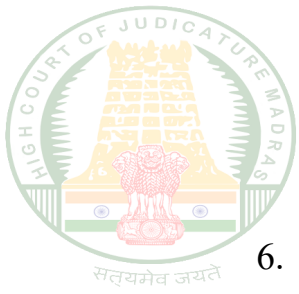


4. Sub-rule (3) of Rule 92 reads as under:

"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:

Provided that no refund shall be rejected without giving the applicant an opportunity of being heard."

5. As can be seen from the text of the sub-rule, this is the appropriate course of action whenever the respondent is of the view that either the whole or a part of the refund claim is liable to be rejected. Sub-rule (3) of Rule 90 deals with deficiencies and prescribes that the applicant would be required to file a fresh refund application after rectifying such deficiencies. The proviso thereto, consequently, provides for an exclusion of said period while computing the limitation period under sub-section (1) of Section 54. As contended by learned counsel for the petitioner, a deficiency memo cannot be issued on the ground that the refund application is time barred.



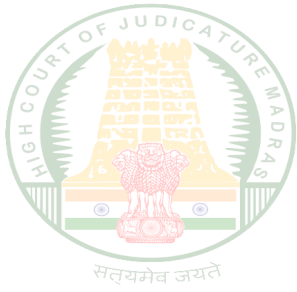
6. For reasons aforesaid, this writ petition is disposed of by leaving it open to the respondent to issue a show cause notice in terms of Rule 92(3) in case it is intended to reject the refund application of the petitioner wholly or in part. Any such show cause notice shall be issued within *two weeks* from the date of receipt of a copy of this order. No further action shall be taken pursuant to the impugned deficiency memo. Consequently, connected writ miscellaneous petition is closed. There shall be no order as to costs.

01-09-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
RNA

To

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Nandanam, chennai-600 035



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SENTHILKUMAR RAMAMOORTHY, J.

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