

**IN THE HIGH COURT OF GUJARAT
AT AHMEDABAD**

R/Special Civil Application No. 10226 of 2020

ANIKET EXPORTS

Vs

UNION OF INDIA

Vikram Nath, CJ & J B Pardiwala, J

Dated: October 6, 2020

Appellant Rep by: Ms Meghna A Patel (6651)

Respondent Rep by: Mr P Y Divyeshvar (2482)

GST - Petitioner has prayed for appropriate directions to the respondent to forthwith grant refund of IGST paid on export by the petitioner from August 2017 along with appropriate interest on such refund amount - refund was not being paid for the reason that the writ petitioner had inadvertently mentioned the drawback claim under column - A instead of column - B.

Held: Similar issue had arisen and was duly dealt in the case of M/s. Amit Cotton Industries = **2019-TIOL-1443-HC-AHM-GST** - said judgement has attained finality and this Court, while allowing the petition, directed for refund of the IGST paid in regard to the goods exported with 7% simple interest from the date of shipping bills till the date of actual refund - present petition also deserves to be allowed in the same terms, and is, accordingly, allowed: High Court [para 4, 6]

Petition allowed

Case law Cited:

M/s. Amit Cotton Industries vs. Principal Commissioner of Customs - 2019-TIOL-1443-HC-AHM-GST...Para 4

JUDGEMENT

Per: Vikram Nath:

1. We have heard Ms. Megha Patel, learned counsel for the writ petitioner and Shri Parth Divyeshvar, learned counsel for the respondent department.
2. By means of this petition under Article 226 of the Constitution of India, the petitioner - M/s. Aniket Exports has prayed for appropriate directions to the respondent to forthwith grant refund of IGST paid on export by the petitioner from August 2017 along with appropriate interest on such refund amount.
3. Apparently, the refund was not being paid for the reason that the writ petitioner had inadvertently mentioned the drawback claim under column - A instead of column - B.

4. Similar issue had arisen and was duly dealt with by a Division Bench in its judgement and order *dated 27th June 2019 passed in Special Civil Application No.20126 of 2018 in the case of M/s. Amit Cotton Industries vs. Principal Commissioner of Customs = 2019-TIOL-1443-HC-AHM-GST*, in which one of us was the author (Honourable Justice J. B. Pardiwala). The said judgement has attained finality and this Court, while allowing the petition, directed for refund of the IGST paid in regard to the good exported with 7% simple interest from the date of shipping bills till the date of actual refund.

5. Mr. Parth Divyeshvar, learned counsel appearing for the respondent department has nothing to add nor he has any dispute regarding proposition of law laid down in the judgement referred to above.

6. In that view of the matter, the present petition also deserves to be allowed in the same terms, and is, accordingly, allowed. The respondents are directed to refund the IGST amount as claimed by the petitioner within a period of four weeks along with 7% interest.