

IN THE HIGH COURT OF DELHI

WP (C) 4463/2020

M/s MOMS CRADLE PVT LTD

Vs

UNION OF INDIA AND ORS

D N Patel, CJ & Prateek Jalan, J

Dated: August 13, 2020

**Appellant Rep by:** Mr Priyadarshi Manish, Adv. with Mrs.Anjali J Manish, Adv.  
**Respondent Rep by:** Mr. Amit Mahajan, CGSC with Mr Kavinder Gill, Mr Dhruv Pande, Mr Gitesh Chopra, Adv. for Respondent No.1. Mr. Amit Bansal, Sr Standing Counsel with Mr Aman Rewaria, Adv. for R-2 to 8.

**GST** - Petitioner is aggrieved by the inaction on the part of the respondents in not releasing the IGST and amount of duty drawbacks due to them - Bench, therefore, directs the respondent authorities concerned to decide the question of release or otherwise of IGST along with interest as well as the release or otherwise of duty drawback due to the petitioner in accordance with law, rules, regulations and Government policies applicable to the facts of the case, as early as possible and preferably within a period of three weeks - petitioner shall thereafter be at liberty to challenge the order passed by the respondents, if so advised, along with the other grievances raised in this writ petition - Petition disposed of: High Court [para 4 to 6]

Petition disposed of

**JUDGEMENT**

**Per: D N Patel:**

Proceedings in the matter have been conducted through video conferencing.

1. This writ petition has been preferred with the following prayers:-

*"(a) Issue a writ order or direction in the nature of mandamus to direct the Respondents to release the IGST to the Petitioner for amount of Rs.78,29,825/- along with interest; and /or.*

*(b) Issue a writ or direction in the nature of mandamus to direct the Respondents to release the duty drawback amounting to Rs.35,86,614/- to the Petitioner; and/or*

*(c) Issue a writ order or direction in the nature of mandamus to direct the Respondents to remove alert against the IEC No.AAMCM0507D; and/or*

*(d) Issue a writ or direction in the nature of mandamus to direct the Respondents to remove alert against the GNSTIN bearing No.07AAMCM0507DIZU; and/or*

*(e) Grant the cost of the petition; and*

*(f) Pass such and other further orders as may deem fit and necessary in the facts and circumstances of the present case."*

2. Having heard the learned counsel for the parties and looking to the facts and circumstances of the case, it appears that the petitioner is aggrieved by the inaction on the part of the respondents in not releasing the IGST and amount of duty drawbacks due to them.

3. Learned counsel for the petitioner submits that as far as the other prayers in the writ petition are concerned, he does not press them at this stage.

4. We, therefore, direct the concerned respondent authorities to decide the question of release or otherwise of IGST along with interest as well as the release or otherwise of duty drawback due to the petitioner in accordance with law, rules, regulations and Government policies applicable to the facts of the case, as early as possible and preferably within a period of three weeks from today.

5. The petitioner shall thereafter be at liberty to challenge the order passed by the respondents, if so advised, along with the other grievances raised in this writ petition.

6. With these observations, the writ petition is disposed of.