

**IN THE HIGH COURT OF DELHI**

**WP. (C) 5705/2020**

**M/s SPIROTECH HEAT EXCHANGERS PVT LTD**

**Vs**

**UNION OF INDIA**

**Manmohan & Sanjeev Narula, JJ**

**Dated: September 01, 2020**

**Appellant Rep by:** Ms Shweta Jain, Adv.

**Respondent Rep by:** Ms Sonu Bhatnagar, Sr. Standing Counsel with Mr Vijay Joshi, Sr. Panel Counsel, Mr Vaibhav Joshi, Ms Anushree Narain and Ms Venus Mehrotra, Adv.

**GST** - Petition has been filed seeking refund of outstanding IGST amount of Rs.7,61,176/- paid on the shipping bill dated 24th March, 2018 either manually through RTGS or cheque - Counsel for Revenue states that the Office of the Commissioner of Customs (Export) has approached the Directorate General of Systems and Data Management to take necessary steps for resolution of the issue and prays that the matter be stood over for two weeks - the present case is, therefore, adjourned to 22nd September, 2020: High Court

**Matter listed**

**JUDGEMENT**

**CM APPL. 20611/2020**

Allowed, subject to all just exceptions.

**W.P. (C) 5705/2020**

The petition has been heard by way of video conferencing.

Present writ petition has been filed seeking refund of outstanding IGST amount of Rs.7,61,176/- paid on the shipping bill dated 24th March, 2018 either manually through RTGS or cheque.

Learned counsel for the petitioner states that petitioner had discharged IGST liability of Rs.21,31,292/- in respect of export of goods out of India as is reflected in the export invoice as well as their GST returns. She, however, points out that the amount of IGST in the shipping bill was erroneously mentioned as Rs.13,70,116/-. She states that upon realizing the error in the shipping bill, the petitioner in accordance with Section 149 of the Customs Act, 1962, submitted an application requesting for an amendment to the said shipping bill to the Assistant Commissioner (Export Processing) and the requisite amendment was allowed in said shipping bill no. 3719853 dated 24th March, 2018 revising the IGST amount paid from Rs.13,70,116/- to Rs.21,31,292/-.

She points out that despite the aforesaid amendment, only a partial refund amounting to Rs.13,70,116/- has been paid till date. She states that the petitioner had filed a revised refund request dated 12th November, 2018 for the pending refund amount i.e. Rs.7,61,176/- but the same has not been processed till date.

She submits that the Circular **40/2018-Cus** dated 24th October, 2018 issued by the Central Board of Indirect Taxes and Customs (CBIC) squarely covers the present case.

She emphasizes that the refund has not been processed due to technical difficulties faced by the petitioner and as a result of inefficiency on the part of respondent.

Issue notice.

Ms. Sonu Bhatnagar, learned senior standing counsel, accepts notice on behalf of the respondent. She states that the Office of the Commissioner of Customs (Export) has approached the Directorate General of Systems and Data Management to take necessary steps for resolution of the issue. She prays that the matter be stood over for two weeks.

At the request of Ms. Sonu Bhatnagar, the present case is adjourned to 22nd September, 2020.

The order be uploaded on the website forthwith. Copy of the order be also forwarded to the learned counsel through e-mail.