Sr. No. 31

HIGH COURT OF JAMMU & KASHMIR AND LADAKH
AT JAMMU

Case No. WP(C) No. 2477/2024

Date of Pronouncement:- 03.02.2026
Uploaded on:- 06.02.2026

Auqa Polymers Th. Vikas Chopra …. Petitioner(s)

Through:- Mr. Jatin Mahajan, Advocate.

V/s

Union of India and ors. …..Respondent(s)

Through:- Mr. Dheeraj Nanda, CGSC.

CORAM: HON'BLE MR. JUSTICE SANJEEV KUMAR, JUDGE
HON'BLE MR. JUSTICE SANJAY PARIHAR, JUDGE

ORDER(ORAL)

Sanjeev Kumar-J

1. Learned counsel appearing for the petitioner, at the outset, placed reliance on the judgment of this Court dated 04.04.2025 passed in WP(C) No. 2104/2022 titled, "***Aqua Polymers Vs. Union of India and ors***." wherein the rejection of refund claim for the quarter July, 2021 to September, 2021 and for the quarter January, 2022 to March, 2022 has been held bad and contrary to the notification dated 05.10.2017.

2. Learned counsel submits that in the instant petition, the refund claim pertains to different quarters, i.e., October, 2022 to December, 2022, October, 2023 to December, 2023, April, 2023 to June, 2023, January, 2023 to March, 2023 and July, 2023 to September, 2023.

3. Having heard learned counsel for the parties and perused the record, we are of the considered opinion that no fresh debate or hearing in

the matter is called for in view of the categoric statement made by learned counsel for the petitioner that the instant case is fully covered by the judgment dated 04.04.2025 (supra). Accordingly, this petition is disposed of with a direction to the respondents to consider the refund claim submitted by the petitioner for the quarters aforementioned by taking note of the judgment dated 04.04.2025 passed in WP(C) No. 2104/2023 (supra) and the Circular of Government of India of July, 2025, whereby a clarification with respect to DPIIT Notification dated 05.10.2017 regarding Budgetary Support Scheme has been issued. The claims shall be considered in the manner aforesaid within a period of four weeks from the date of receipt of a certified copy of this order, with an intimation in writing to the petitioner.

4. ***Disposed of*** accordingly.

HIGH COURT OF JAMMU & KASHMIR AND LADAKH

(Sanjay Parihar)
Judge

(Sanjeev Kumar)
Judge

JAMMU
03.02.2026
Ram Krishan

Ram Krishan
2026.02.06 10:16
I attest to the accuracy and
integrity of this document