

Santosh

IN THE HIGH COURT OF BOMBAY AT GOA
WRIT PETITION NO.859 OF 2018
with
MISC. CIVIL APPLICATION NO.395/2019

The Organic Farming Association
of India.

..... Petitioner.

Versus

The Union of India, through the
Commissioner of GST.

..... Respondent.

Ms. Norma Alvares, Advocate for the Petitioner.

Ms. Asha Dessai, Senior Central Govt. Standing Counsel for the
Respondent.

Coram : R.D. Dhanuka &
Prithviraj K. Chavan, JJ.

Date : 11 April 2019.

P.C.:

1. There is no dispute that the issues involved in this Petition are already resolved, as is apparent from the letter dated 14th February, 2019, addressed to the Commissioner, Office of Commissioner of Central Goods & Service Tax, Goa as noticed by us in the order 27th March, 2019.

2. The Petitioner has filed an application being Misc. Civil Application No. 395/2019, *inter alia*, praying for an order and direction to the Registrar to issue the amount of ₹ 17,88,883/- in

the name of the Petitioner for payment to the GST portal within one week from today and also seeks liberty to file appropriate proceedings in the event any adverse order is passed against the Petitioner by the authority.

3. We are inclined to grant the prayer clauses (a) and (b) as prayed in the Misc. Civil Application. The Registrar of this Court is accordingly directed to refund the amount of ₹ 17,88,883/- in the name of the Petitioner within one week from the date of communication of this order. If the said amount deposited by the Petitioner is invested by the Registrar, the Petitioner would also be entitled to accrued interest thereon. The Registrar, in that event, shall refund the amount of ₹ 17,88,883/-, with accrued interest, if any, to the Petitioner within one week from the date of communication of this order.

4. In the event, the Authority passes any adverse order against the Petitioner, the Petitioner would be at liberty to file appropriate proceedings, impugning such adverse orders. If any such proceedings are filed by the Petitioner, the same shall be disposed of on its own merits, and in accordance with law.

5. The Writ Petition, as well as the Misc. Civil Application, are disposed of on the aforesaid terms. There shall be no order as to costs.

6. All parties, including the Registrar, to act on the authenticated copy of this order.

Prithviraj K. Chavan, J.

R.D. Dhanuka, J.