IN THE HIGH COURT OF BOMBAY AT GOA

WRIT PETITION NO. 427 OF 2018

United Spirits Ltd. (Erstwhile
McDowell and Co. Ltd.,)
A Company incorporated under
the Companies Act, 1956
with its registered office at
9th Floor, U.B. Tower, U.B. City,
24, Vittal Mallya Rd.,
Bengaluru – 560001 with its
Manufacturing Plant at
Bethora, Ponda Goa.
Represented by its Authorized Officer,
Mr. Suraj Shenvi Pilgaonkar,
major of age, married,
resident of Datta Laxmi Niwas,
ID Hospital Road, Tisk, Ponda Goa. .. Petitioner

Versus

1. State of Goa,
   through the Chief Secretary
   with office at Secretariat,
   Legislative Assembly Complex,
   Porvorim Goa.

2. The Commissioner of Commercial Taxes,
   with office at Vikrikar Bhavan,
   M.G. Road, Panaji Goa.

3. The Addl. Commissioner of Commercial Taxes,
   with office at Vikrikar Bhavan,
   M. G. Road, Panaji Goa.

4. The Commercial Tax Officer Ponda Ward,
with office at Abubaker Mansion,
Kurti Road, Ponda Goa.

5. The Assistant Commercial Tax Officer,
with office at Abubaker Mansion,
Kurti Road, Ponda Goa. … Respondents

Mr. Sudesh Usgaonkar with Ms. Rosette Pereira, Advocates for the Petitioner.

Mr. D. Pangam, Advocate General with Mr. P. Faldessai, Addl. Government Advocate for the Respondents.

Coram:- M. S. SONAK &
NUTAN D. SARDESSAI, JJ.
Reserved on : 27th September, 2019
Pronounced on : 16th October, 2019

Judgment (Per M. S. Sonak, J)

Heard Mr. Sudesh Usgaonkar with Ms. R. Pereira, learned counsel for the Petitioner and Mr. D. J. Pangam, learned Advocate General with Mr. P. Faldessai, learned Addl. Government Advocate for the Respondents.

2. Rule. With the consent and at the request of the learned counsel for the parties, Rule is made returnable forthwith.

3. Mr. Usgaonkar, learned counsel for the Petitioner has made a statement that the Petitioner does not press for the relief in terms of

prayer clause (b) of this petition. Accordingly, there is no question of grant of any relief in terms of prayer clause (b) of this petition, particularly since the appeal referred to in the said prayer clause (b) is already disposed of.

4. The prayer clause (a) of this petition, as amended, reads as follows :

> "(a) It is, therefore, prayed that this Hon'ble Court be pleased to call for the records of the case and after examining the legality and propriety of the inaction of the Respondents and by a Writ of Mandamus or any other appropriate writ, direction or order, direct the Respondents to pay to the Petitioner forthwith statutory interest of Rs.23,12,552/- being interest at the rate of 8% per annum on Rs.45,20,464/-"

5. The issue involved in this petition is covered by judgment and order dated 16th October, 2019 in Writ Petition No.424 of 2018.

6. Accordingly, for the reasoning set out in the aforesaid judgment and order, we allow this petition and direct the Respondents to compute simple interest on the sanctioned refund amount of Rs.45,20,464/-, in the following manner.

> (A) The Respondents are directed to pay the Petitioner simple interest at the rate of 8% per annum on the amount of Rs.21,93,804.32 between 1st July, 2013 and 28th June, 2018;

(B) The Respondents are directed to pay simple interest at the rate of 8% per annum on the amount of Rs.23,26,659.68 for the period commencing from the date of expiry of 90 days from the receipt of applications for refund under Section 10(3) of the Goa Value Added Tax Act, 2005 till the date of actual refund on 30th September, 2017.

(C) The aforesaid amount be paid by the Respondents to the Petitioner within eight weeks from today.

7. Rule is made absolute in the aforesaid terms. However there shall be no order as to costs.

8. All concerned to act on the basis of the authenticated copy of this order.

NUTAN D. SARDESSAI, J. **M. S. SONAK, J.**

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