

IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 1531 OF 2019

Jindal Drugs Private Limited .. Petitioner.  
v/s.  
The Union of India & Ors. .. Respondents.

Prakash Shah a/w Mihir Mehta I/b PDS Legal, advocates for the petitioner.  
Anusha Amin a/w Jitendra Mishra, advocate for respondent No.1.

**CORAM: M.S.SANKLECHA, &  
N.J.JAMADAR, JJ.**

**DATE : 24<sup>th</sup> JUNE, 2019.**

**P.C:-**

1. This Petition under Article 226 of the Constitution of India seeks a direction to the Respondents-Customs to grant the petitioner a refund of the IGST paid in accordance with the Integrated Goods & Services Tax Act. The refund is sought by claiming drawback on manufactured goods exported under 15 shipping bills.

2. After the matter was argued for sometime, prima facie it was an agreed position between the parties that before a claim for, drawback can be sustained, 15 shipping bills under which the goods have been exported would have to be necessarily amended/rectified. This mistake in the shipping bills according to the petitioner was an inadvertent error.

3. In view of the above, the learned counsel appearing in support of the petitioner seeks to withdraw the Petition with a liberty to approach the respondent under the proviso to section 149 of the Customs Act, 1962. We, however, make it clear that the issue of application of proviso to section 149 to the facts of this case would be considered in accordance with the law by the authority to whom the application for rectification is made.

4. Liberty as prayed is granted, as sought.

5. Mr. Shah, learned counsel for the petitioner states that the petitioner will make an application for rectification of the 15 shipping bills under section 149 of the Customs Act, 1962 within a period of 7 days from today. In case such applications are made, then needless to state that the respondents will decide the same as expeditiously as possible.

6. Petition is disposed of as withdrawn with the above liberty.

**(N.J.JAMADAR,J.)**

**(M.S.SANKLECHA,J.)**