NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

Writ Petition (T) No. 70 of 2020

1. M/s Satyam Balajee Rice Industries Pvt. Ltd. A Company Duly Incorporated Under The Relevant Provisions Of The Indian Companies Act, 1956 Acting In The Premises Of Its Director Shri Himanshu Agrawal S/o Shri Purushottam Agrawal, Aamaseoni Vidhan Sabha Road, Opposite Swarnabhoomi Housing Project, Raipur, Chhattisgarh, 493111
2. Himanshu Agrawal S/o Shri Purushottam Agrawal, Aged About 28 Years, M/s Satyam Balajee Rice Industries Pvt. Ltd., Aamaseoni, Vidhan Sabha Road, Opposite Swarnabhoomi Housing Project, Raipur And Resident Of 13-Dhillon Complex, Jawahar Nagar, Raipur, Chhattisgarh, 492001

---- Petitioners

Versus

1. Union Of India Through Its Secretary, Ministry Of Finance, Department Of Revenue, North Block, New Delhi
2. The Commissioner Good And Sales Tax (GST), Central Excise And Customs, GST Building, Dhamtari Road, Tikrapara, Raipur, Chhattisgarh
3. The Chairman, Goods And Service Tax Network (GSTN), East Wing, 4th Floor, Worldmark -1, Aerocity, New Delhi 110037

---- Respondents

For Petitioners	:	Mr. B. P. Sharma, Advocate
For Respondents 1 & 3	:	Mr. Himanshu Pandey, Advocate
For Respondent 2	:	Mr. Manish Sharma, Advocate

Hon'ble Shri Justice P. Sam Koshy

Order On Board

15.07.2020

1. During the course of argument, learned counsel for the petitioners makes a limited prayer that the writ petition itself at this juncture may be disposed of with a direction to the respondent no.3 before whom the GST refund application for the period July, 2017 to November, 2017 and thereafter is pending.

2. According to the counsel for the petitioners, the said amount was required to be entered as refund amount inadmissible in form of RFD-01B which was inadvertently entered as “Nil” on account of error on the part of the Department. He submits that the petitioners have been repeatedly approaching the authorities for refund of the said amount but till date, there does not seem to have been any mechanism evolved by the Department to resolve such issues.

3. Given the limited relief that the petitioners have sought for and the nature of dispute involved, this Court is of the opinion that ends of justice would meet if the writ petition is disposed of directing the respondent no.3 to take a decision on the GST refund application pending before the respondent no.3 so far as the petitioner is concerned. It is ordered accordingly. The respondent no.3 is expected to take a decision at the earliest preferably within an outer limit of 120 days from the date of receipt of copy of this order.

4. The writ petition accordingly stands disposed of.

Sd/-
P. Sam Koshy
Judge

Khatai