IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

110 **CWP No. 19792 of 2020**
Date of Decision: 23rd November, 2020

M/s Vinod Oil and General Mills
....Petitioner

VERSUS

Union of India and others
....Respondent

CORAM: JUSTICE S. MURALIDHAR
JUSTICE AVNEESH JHINGAN

Present: Mr. Rajiv Sharma, Advocate for the Petitioner.

Mr. Sunish Bindlish, Advocate for Respondent No. 1.

Mr.Aman Bahri, Advocate for Respondent No. 3.

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Dr. S. Muralidhar, J.

1. The grievance in the present petition is in a narrow compass. According to the Petitioner, despite applying for refund of unutilized Input Tax Credit amounting to Rs. 14,21,479/- accumulated on account of inverted tax structure, in form RFD-01, under Section 54 (3) (b) of the Central Goods and Service Tax Act, 2017 ('CGST Act'), read with the relevant CGST Rules, 2017 for the year 2017-18 (July to March) on 11th January, 2020 itself, the aforesaid amount has not yet been refunded to the Petitioner.

2. The Petitioner filed the application for refund in the aforesaid form on 11th January, 2020. It is stated that although on 21st February the GST web portal acknowledged the status of the application as 'Refund Application Filed', on the same day another ticket was generated on the web portal noting the status as 'RFD-01-Error while filing refund'. The Petitioner is stated to have then attempted to upload the refund claim in the said form on 22nd February, 2020. However, when it could not be uploaded, a complaint was filed by the Petitioner. Pursuant to receiving from the helpdesk of the web portal instructions about the procedure to be followed for uploading the said form, the Petitioner attempted to upload the form again on 5th March, 2020. When

it was unsuccessful in doing so, it filed another complaint. The Petitioner has annexed with the petition screenshots of the display messages, complaints filed by it and the replies thereto.

3. The present petition has been filed seeking a direction to the Respondents to issue the refund of the unutilized Input Tax Credit amounting to Rs. 14,21,479/-, to the Petitioner. The petition also prays for setting aside para 12 of the circular dated 18th November, 2019 as being *ultra vires* Section 54 of the CGST Act and Rule 89 of the CGST Rules.

4. Having heard learned counsel for the parties, the Court considers it appropriate to dispose of the present petition by directing the Respondents to process the Petitioner's application for refund and pass appropriate orders thereon not later than 31st January, 2021 and communicate the decision to the Petitioner not later than 8th February, 2021. If the Petitioner is aggrieved by the said order, it will be open to the Petitioner to seek appropriate remedies in accordance with law.

5. It is left open to the Petitioner to raise at an appropriate stage the other issues raised in the petition, since they are premature to be considered at this stage.

(S. MURALIDHAR)
JUDGE

(AVNEESH JHINGAN)
JUDGE

23rd November, 2020
Sachin M.

Whether speaking/reasoned Yes/No

Whether reportable Yes/No