

**IN THE HIGH COURT OF PUNJAB AND HARYANA AT  
CHANDIGARH**

CWP No.4626 of 2021

Date of decision: 26.02.2021

Candex Filament Pvt. Ltd.

...Petitioner

Vs.

Union of India and others

...Respondents

**CORAM: HON'BLE MS. JUSTICE RITU BAHRI**

Present: Mr. Govind Goyal, Advocate,  
for the petitioner.

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Ritu Bahri, J. (oral)

Petitioner is seeking direction to respondent No.2 to release the customs duty drawback and refund of IGST payments made in respect of ZEO rated supplies of export consignments admissible to it (petitioner) in terms of the statutory provisions of the Act.

Learned counsel for the petitioner has placed on record the tabulated chart of drawback and IGST refund dues (Annexure P-3) and stated that as per this chart, total amount (which is held up) comes to about Rs.3 crores. This payment is due to the petitioner under the IGST refund. With regard to its grievance, petitioner made a detailed representation dated 13.04.2020 (Annexure P-4) before the Assistant Commissioner of Customs, Drawback, Delhi Air Cargo, New Custom House, New Delhi, but no action has been taken thereon till date. An email has also been sent by the petitioner, which has been acknowledged on 27.01.2021 (Annexure P-6).

Notice of motion.

At this stage, Mr. Sunish Bindlish, Advocate, accepts notice on behalf of the respondents.

Without expressing any opinion on the merits of the case, this petition is disposed of by giving direction to the respondents (competent authority) to look into the representation dated 13.04.2020 (Annexure P-4) and pass a speaking order thereon in accordance with law within a period of three months from the date of receipt of certified copy of this order.

(RITU BAHRI)  
JUDGE

(ARCHANA PURI)  
JUDGE

26.02.2021  
ajp

*Whether speaking/reasoned* : Yes/No  
*Whether reportable* : Yes/No