

CWP-18088-2020

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP-18088-2020

Date of Decision: 05.04.2021

Z Power Impex Pvt. Ltd.

...Petitioner

Versus

Commissioner of Customs (Export) & others

...Respondents

CORAM: HON'BLE MR. JUSTICE AUGUSTINE GEORGE MASIH
HON'BLE MR. JUSTICE ASHOK KUMAR VERMA

Present: Mr. Deepak Gupta, Advocate, for
mr. Jagmohan Bansal, Advocate
for the petitioner.

Mr. Anshuman Chopra, Advocate
for the respondents.

AUGUSTINE GEORGE MASIH, J. (ORAL)

Petitioner asserts that the refund of Integrated Goods & Services Tax amounting to Rs.3,05,07,930/- has been granted to the petitioner although beyond the period as permissible in law. It is asserted that the petitioner is entitled to interest as per the provisions of Section 56 of the Central Goods and Services Tax, 2017.

Learned counsel for the respondents asserts that the matter with regard to the grant of interest is pending consideration with the Competent Authority in the light of the fact that refund was a system generated refund and no formal order with regard to the interest has been passed.

In the light of the above, the present writ petition is disposed of with directions to the Commissioner of Customs (Export) – respondent No.1

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and the Assistant Commissioner, Central GST Division, Derabassi-II, Zirakpur – respondent No.2 to consider and decide the claim of the petitioner with regard to the grant of interest because of delayed refund, within a period of six weeks from today.

In case, the claim of the petitioner is accepted, the consequential benefits be released to it, in accordance with law, within a further period of one week. The decision so taken be conveyed to the petitioner forthwith.

(AUGUSTINE GEORGE MASIH)
JUDGE

(ASHOK KUMAR VERMA)
JUDGE

05.04.2021
Harish

Whether speaking/reasoned:	Yes/No
Whether Reportable:	Yes/No