

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.14456 of 2020

M/s. Indian Farmers Fertilizers Co-operative Ltd., Jagatsinghpur

Petitioner

Mr. P. K. Jena, Advocate

-versus-

Union of India and others

Opposite Parties

Mr. Radheshyam Chimanka,
Senior Standing Counsel for Revenue Department

**CORAM:
THE CHIEF JUSTICE
JUSTICE M.S. RAMAN**

**ORDER
28.11.2022**

Order No.

11. 1. In view of the judgment of this Court dated 1st August, 2022 in W.P.(C) No.1684 of 2019 (*M/s. Paradeep Phosphates Ltd. v. Union of India*), liberty is granted to the Petitioner to make an appropriate application for refund together with statutory interest in terms of the order dated 11th January, 2021 passed in the writ to the effect that “all payments of GST including IGST on Ocean freight made by the Petitioners shall be subject to the final orders to be passed in these writ petitions” and subsequent order dated 6th April, 2021 to the effect that “the Opposite Parties will not require the Petitioners before this Court hereafter to pay IGST on ocean freight until further orders.” The Proper Officer will quantify the amount in accordance with law taking into account the judgment of the Supreme Court of

India in *Union of India v. Mohit Minerals Pvt. Ltd., 2022 SCC OnLine 657*. The Proper Officer will examine the records of the Petitioner and take appropriate decision within a period of three months from the date of production of the certified copy of this order.

2. The petition is disposed of in the above terms. Issue urgent certified copy of this order as per Rules.

(Dr. S. Muralidhar)
Chief Justice

(M.S. Raman)
Judge

M. Panda

