

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.12574 of 2019

M/s. Adani Wilmar Limited, Gujarat ***Petitioner***
Mr. Mukesh Panda, Advocate
-versus-

Union of India and others ***Opposite Parties***
Mr. Radheshyam Chimanka, Senior Standing Counsel for
Opposite Party No.3

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 common order dated 11th January, 2021 passed in the writ petition (W.P.(C) No.14456 of 2020) 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.” 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

