

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) Nos.11750 of 2019

&

W.P.(C) No.28302 of 2020

M/s. Visa Minmetal Limited

....

Petitioner

Mr. Gautam Misra, Senior Advocate

-versus-

Union of India and others

....

Opposite Parties

Mr. P. K. Panda, Senior Standing Counsel for Opposite Parties

CORAM:

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

ORDER

28.11.2022

Order No.

06. 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 appropriate applications for refund together with statutory interest in terms of the order dated 26th July, 2019 passed in the present writ petition to the effect that “payment will be subject to the result of the writ petition”, 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” and the 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 petitions are 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

