

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C). No.31896 of 2022

M/s. Paradeep Phosphates Limited.

..... Petitioner
Mr. P. Mohanty, Advocate

-versus-

Assistant Commissioner, GST & Opposite Parties
Central Excise, Cuttack-II Division,
Cuttack & another.

Mr. Tushar Kanti Satpathy, Sr. Standing Counsel for CGST

CORAM:
THE CHIEF JUSTICE
JUSTICE M. S. RAMAN

ORDER
01.12.2022

Order No.

01. 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 statutory interest. 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 writ 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

MRS/AKS

