

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.41771 of 2021

M/s. S M Niryat Pvt. Ltd.

Petitioner

Mr. R.P. Kar, Advocate

-versus-

The Union of India and others

Opposite Parties

Mr. P.K. Parhi, ASG for Union of India

Mr. Ch. S. Mishra, Senior Standing Counsel for CGST

Mr. Sunil Mishra, Addl. Standing Counsel for SGST

CORAM:

THE CHIEF JUSTICE

JUSTICE M.S. SAHOO

ORDER

27.01.2022

Order No.

01. 1. In light of the direction issued in paragraphs-10 and 11 of the order dated 25th November 2021 passed by this Court in W.P.(C) No.34402 of 2021 (*M/s B.S. Minerals v. State of Odisha and others*), a direction is issued to the Opposite Party-authority to reprocess the refund application of the Petitioner in light of the fresh circular issued on 20th September 2021 by the Central Board of Indirect Taxes and Customs (CBITC), GST Policy Wing, Ministry of Finance, Government of India and convey the decision to the Petitioner thereon not later than 7th February, 2022. It is made clear that whatever the technical issues for reprocessing the refund application, it should be resolved by the authority as expeditiously as possible and in a manner to ensure compliance with the timeline set by this Court in this order. Further, it is directed that the concerned Opposite Parties will

extend all their cooperation with the Officers of the Department to ensure compliance with the time bound direction issued.

2. In view of the above, the rejection of the refund application does not survive and is hereby set aside. If there is any difficulty in carrying out the above directions, it will be open to the parties to apply to this Court.

3. The writ petition is disposed of in the above terms.

4. As the restrictions due to resurgence of COVID-19 situation are continuing, learned counsel for the parties may utilize a printout of the order available in the High Court's website, at par with certified copy, subject to attestation by the concerned advocate, in the manner prescribed vide Court's Notice No.4587, dated 25th March 2020, modified by Notice No.4798, dated 15th April, 2021 and Court's Office order circulated vide Memo Nos.514 and 515 dated 7th January, 2022.

(Dr. S. Muralidhar)
Chief Justice

(M.S. Sahoo)
Judge

SK Jena/PA