

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD**

1000 WRIT PETITION NO.8731 OF 2021

ORCHID FOAMS AND BUBBLES PVT. LTD.
THROUGH ITS DIRECTOR

VERSUS

THE STATE OF MAHARASHTRA AND OTHERS

...

Advocate for Petitioner: Mr. Reddy Ajinkya

Advocate for Respondents No. 3 to 5:

Mr. P. P. Dawalkar

...

**CORAM: S. V. GANGAPURWALA &
SHRIKANT D. KULKARNI, J.**

DATE: 19th JANUARY, 2022

PER COURT:

1. Mr. Reddy, learned Counsel for the Petitioner submits that claim of the Petitioner for refund of the GST is rejected. The said claim is rejected even without notice to the Petitioner and without affording opportunity to the Petitioner.

2. Mr. Dawalkar, learned Counsel appears for Respondents No. 3 to 5 and submits that the Petitioner has not supplied the documents. However, the learned Counsel for Respondents No. 3 to 5 is not in a position to substantiate that opportunity was given to the Petitioner.

3. In view of that, Respondent No. 4 shall re-consider the claim of the Petitioner for refund of the GST on it's own merits, in accordance with law and take decision afresh. While taking the said decision the impugned order would not be an impediment.

4. The Petitioner shall appear before Respondent No. 4 on 16.02.2022.

5. It is made clear that we have not considered the merits of the contentions of either of the parties. All the contentions of respective parties are kept open.

6. The Writ Petition accordingly stands disposed of. No costs.

[SHRIKANT D. KULKARNI, J.]

[S. V. GANGAPURWALA, J.]

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