IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.12630 OF 2022

D'Decor Home Fabrics Pvt. Ltd. … Petitioner
Vs.
The Union of India, Through the Secretary,
Ministry of Finance, Department of Revenue
& Ors. … Respondents

Mr. Prakash Shah a/w Mr. Jas Sanghavi and Mr. Yash Prakash i/by PDS Legal for Petitioner.
Mr. Vijay H. Kantharia a/w Mr. Ram Ochani for Respondents.

CORAM : K.R. SHRIRAM &
ARIF S. DOCTOR, JJ.

DATED : 14th NOVEMBER 2022

P.C. :

1. A prayer (a) of the Petition reads as under :-

"(a) that this Hon'ble Court be pleased to issue writ of mandamus or any other appropriate writs, orders under Article 226 of Constitution of India ordering and directing the Respondents by themselves and their subordinates and agents to forthwith (i) amend the bill of entries mentioned in paragraph 19 above by allowing the benefit of exemption under notification no.15/2015-Cus dated 1.4.2015 as amended; and (ii) grant refund of Rs.6,63,61,295/- collected in the guise of IGST with interest thereon;"

2. Both the Counsel say that the facts in this case are squarely covered by the order pronounced by us today, i.e., 14th November 2022 in

Writ Petition No.157 of 2019 [M/s. Sanathan Textile Pvt. Ltd. Vs. Union of India, Through The Secretary, Ministry of Finance, Department of Revenue & Another].

3. Paragraph 11 of the said order reads as under :-

> *"11. We have not elaborated on the facts of the case inasmuch as there were no disputes therein and the only issue was whether the amendment was clarificatory/curative in nature. Since we have held that the amendment to Notification No.16/2015-Cus dated 1st April 2015 was clarificatory/curative in nature, consequences have to follow inasmuch as Petitioner will be entitled to refund of the IGST paid by Petitioner. The refund shall be processed and paid together with interest, if any, within four weeks of Petitioner reversing the entries of availment of the subject credit and debiting the said amount from the credit ledger."*

4. Petitioner shall together with its application file evidence that it has reversed the entry of availment of the subject credit. The refund application to be filed physically with the concerned authorities. If, it can be filed electronically, the concerned Department shall provide the link/portal for the same.

5. Petition disposed. No order as to costs.

6. We also clarify, should any amendment to the bill of entry is required, Customs Authority shall permit such amendment.

(ARIF S. DOCTOR, J.) **(K.R. SHRIRAM, J.)**