

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 11615 OF 2022

Pinnacle Life Science Pvt. Ltd.Petitioner

Vs.

Union of India and Ors.Respondents

Mr. Prashant Namboodiri for Petitioner.

Mr. J. B. Mishra a/w Ms. Maya Majumdar for Respondents.

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

DATE : 18th NOVEMBER, 2022

PC.:-

1. After the Petition was filed, the Risky Exporter tag against the Petitioner was removed and Petitioner also got the refund of IGST. Mr. Namboodiri stated that along with refund, no interest has been paid. The short point therefore remains is whether Petitioner should be paid interest on the refund amount. When the Court asked Mr. Mishra, in fairness, Mr. Mishra said the law provides interest on delayed refunds under Section 56 of the CGST Act.

2. In the circumstances, Respondent, shall within four weeks from today, calculate the interest and pay the same over to Petitioner on the amount refunded late.

3. Petition disposed. No order as to costs.

(ARIF S. DOCTOR, J.)

(K. R. SHRIRAM, J.)