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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 2757 OF 2021

Indace Chem Pvt. Ltd.

....Petitioner

V/s.

Union of India & Ors.

...Respondents

Mr. Prasannan S. Namboodiri a/w Mr. Virendra U. Pandey for Petitioner.
Mr. Jitendra B. Mishra a/w Mr. Satyaprakash Sharma and Mr. Amit Singh for
Respondents.

CORAM : K.R. SHRIRAM &
GAURI GODSE, JJ.
DATED : 22nd AUGUST 2022

PC. :

1. Mr. Namboodiri states that the issue in this petition is squarely covered by judgment of the Hon'ble Apex Court in *Union of India & Others vs. Willowood Chemicals Pvt. Ltd. & Another*¹ together with judgment of the Hon'ble Gujarat High Court in *Amit Cotton Industries vs. Principal Commissioner of Customs*² and *Awadkrupa Plastomech Pvt. Ltd. vs. Union of India*³. Mr. Mishra does not dispute the statement made by Mr. Namboodiri. Mr. Namboodiri further states that the Hon'ble Apex Court has directed that assessee is entitled to interest @ 6% p.a. and therefore though petitioner has claimed interest @ 18% p.a., the court may award interest @ 6% p.a.

1 2022 SCC OnLine SC 479.

2 2019(29) G.S.T.L. 200 (Guj)

3 2021 (46) G.S.T.L. 31 (Guj)

2. Since the issue is covered in the matter of *M/s. Willowood Chemicals Pvt. Ltd. & Anr., Amit Cotton Industries* and *Awadkrupa Plastomech Pvt. Ltd.* (supra) as stated by counsel, petition is allowed in terms of prayer clause – (a) which reads as under :

(a) That the Hon'ble Court may be please to issue a writ of mandamus and/or any other appropriate writ, order or direction to the Respondents to immediately sanction the refund of the IGST paid in regard to the goods exported vide Shipping Bill No. 7615688 dated 26.07.2017, 7748330 dated 01.08.2017, 8015414 dated 14.08.2017, 8078776 dated 18.08.2017, 8096732 dated 18.08.2017 and 8142048 dated 21.08.2017.

3. Refund to be made alongwith interest @ 6% p.a. as per Section 54 of the Central Goods and Services Tax Act, 2017.

4. Registry to take reply of respondent for completion of record.

5. Petition disposed with no order as to costs.

(GAURI GODSE, J.)

(K.R. SHRIRAM, J.)