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

**WRIT PETITION (L) NO. 26530 OF 2022
ALONGWITH
WRIT PETITION NO. 4021 OF 2022**

Hubergroup India Private LimitedPetitioner

V/s.

Union of India and Ors. ...Respondents

Mr. Suryanarayan Iyer a/w Ms. Deepali Kamble for Petitioner.

Mr. Ram Ochani for Respondent No.2.

Mr. Aayush Kedia i/b Mr. H.S. Venegaonkar for Respondent No.3.

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

DATED : 20th OCTOBER 2022

P.C. :

1. By consent common order is passed in both the petitions.
2. Both these petitions are impugning an order dated 1st August 2022 rejecting petitioner's claim for refund.
3. Before Mr. Iyer could open his case, Mr. Kedia instructed by Mr. Venegaonkar in fairness stated that the impugned order has to go and petitioner will be entitled to refund but petitioner will have to file fresh application and also submit certificate of Chartered Accountant or a Cost Accountant as required under Rule 89 of the Central Goods and Services Tax Rules, 2017 (the CGST Rules).

4. Mr. Iyer submitted that for earlier years refund has been granted to petitioner and no such certificate was even asked for. Mr. Iyer took us through the relevant provisions of Rule 89 of the CGST Rules as well as Section 54(8) of the Central Goods and Services Act, 2017. Mr. Kedia also considered these provisions alongwith court and in fairness stated that no such certificate was required.

5. In the circumstances, following order is passed :

(a) The order dated 1st August 2022 is hereby quashed and set aside.

(b) The application originally filed for refund shall be considered as application for refund and refund together with interest, if any, shall be paid within 30 days from today.

6. Petitions disposed. No order as to costs.

(A.S. DOCTOR, J.)

(K.R. SHRIRAM, J.)