

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

220-2

CWP No.3546 of 2021

Date of decision: 17.04.2023

DURGA INTERNATIONAL**.... Petitioner**

Versus

UNION OF INDIA AND OTHERS**.... Respondents****CORAM: HON'BLE MS. JUSTICE RITU BAHRI****HON'BLE MRS. JUSTICE MANISHA BATRA**

Present : Mr. Deepak Gupta, Advocate for the petitioner.

Mr. Sourabh Goel, Sr. Standing counsel for the respondents.

RITU BAHRI, J. (oral)

This petition has been filed seeking quashing the show cause notice dated 12.01.2021 (Annexure P-7) and further with a prayer to refund a sum of Rs. 68,756/-

Learned counsel for the respondents states that he has obtained the instructions from the Department of Central Goods and Services Tax, Ludhiana that this case is covered by the judgment rendered by the Supreme Court in *Special Leave to Appeal (C) No.13958 of 2020* titled as *Union of India vs. Mohit Minerals Pvt. Ltd.* in which it has been held that Indian importer is not liable to pay IGST on the ocean freight under reverse charges on the duty paid by the foreign party.

Keeping in view the above the show cause notice dated 12.01.2021 (Annexure P-7) is set aside and writ petition is being allowed with a further direction to the respondents to release the refund a sum of Rs.68,756/-and the consequential benefit to the petitioner in accordance with law within a period of six weeks after receipt of certified copy of this order.

**(RITU BAHRI)
JUDGE**

**(MANISHA BATRA)
JUDGE**

17.04.2023**Jyoti-IV**

Whether speaking/reasoned:

Yes/No.

Whether reportable :

Yes/No