

210

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

**CWP No.7581 of 2020
Date of Decision: 24.11.2023**

Bhawanimaa International

.....Petitioner

Vs

Commissioner of Customs and another

.....Respondents

**CORAM: HON'BLE MR. JUSTICE G.S. SANDHAWALIA
HON'BLE MS. JUSTICE LAPITA BANERJI**

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

Mr. Deepesh Kakkar, Advocate for
Mr. Anshuman Chopra, Sr. Standing Counsel
for respondent No.1.

Mr. T.K. Joshi, Advocate for respondent No.2.

G.S. SANDHAWALIA, J. (Oral)

[1]. Petitioner has preferred this writ petition for issuance of writ of mandamus, directing the respondents to sanction refund of Integrated Goods & Service Tax amounting to Rs.50,41,363/- along with interest and release drawback amounting to Rs.24,19,855/- arising on account of export of goods during November 2019 to December 2019.

[2]. Learned counsel for the petitioner submits that in the order dated 25.01.2023, it has been noticed that the drawback amounting to

Rs.24,19,855/- has already been released to him, however, the refund of the IGST amounting to Rs.50,41,363/- is still pending.

[3]. It is now pointed out that an order dated 25.09.2023 has been passed, whereby refund of the claimed amount has been rejected. The said order be taken on record.

[4]. Learned counsel for the petitioner wishes to withdraw the present petition with a liberty to file an appeal against the said order in accordance with law declining refund of the amount and also seek his remedy for interest element for the drawback period.

[5]. Dismissed as withdrawn with the liberty aforesaid.

(G.S. SANDHAWALIA)
JUDGE

(LAPITABANERJI)
JUDGE

24.11.2023

Prince

Whether speaking/reasoned Yes/No

Whether reportable Yes/No