02.04.2024
Item Nos.17-18
gd/ssd

MAT/57/2023
IA NO: CAN/2/2023
NIPHA INDIA PRIVATE LIMITED
VS
ADDITIONAL SECRETARY TO GOVERNMENT OF INDIA AND ORS.
with
MAT/59/2023
IA NO: CAN/1/2023, CAN/2/2023
NIPHA ENTERPRISES LLP AND ANR.
VS
ADDITIONAL SERETARY TO GOVERNMENT OF INDIA MINSTRY OF FINANCE AND ORS.

Mr. Rajarshi Chatterjee
..for the Appellants.

Mr. K.K. Maiti,
Mr. Tapan Bhanja
..for the CGST Authorities.

1. This intra court appeal by the writ petitioners is directed against the order dated 02.08.2022 in WPA 23991 of 2019 and WPA 23992 of 2019.

2. The issue which has fallen for consideration is whether the application submitted by the appellants claiming refund beyond the period of one year can be accepted and processed.

3. The writ petitioners place reliance on the decisions in the cases of *2008 taxmann.com 1346 (Gujarat)* reported in *Cosmonaut Chemicals v. Union of India, [2016] 69 taxmann.com 195 (Rajasthan)* reported in *Gravita India Ltd. v. Union of India, [2015] 62 taxmann.com 46 (Punjab & Haryana)* reported in *JSL Lifestyle Ltd. v. Union of India* and *[2015] 56*

taxmann.com 401 (Madras) in the case of *Deputy Commissioner of Central Excise, Chennai-IV Commissionerate v. Dorcas Market Makers (P) Ltd.*

4. As rightly pointed out by the learned advocate appearing for the respondent department, all the aforementioned decisions were considered by the Hon'ble Supreme Court in the case of *Sansira Engineering Limited v. Deputy Commissioner Large Taxpayer Unit, Bengaluru* reported in *(2022) 382 ELT 721(SC)* and it has been held that an application for grant of refund cannot be entertained beyond the statutory period of limitation.

5. Thus, the issue having been settled in the aforementioned decisions, no interference is called for to the order passed by the learned Single Bench in the writ petitions.

6. Accordingly, the appeal fails and the same is dismissed.

(T. S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)