

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.9681 OF 2024

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NANDIWADEKAR
Date: 2024.08.12
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Hypergroup India Private Limited

..Petitioner

Vs.

Union of India

Through the Secretary, Ministry of

Finance, Department of Revenue & Ors.

..Respondents

Mr. Suriyanarayan Iyer i/b. Ms. Deepali Kamble for Petitioner.

Mr. Jitendra B. Mishra a/w Ms. Sangeeta Yadav, Mr. Rupesh Dubey and
Mr. Umesh Gupta for Respondents.

CORAM : K. R. SHRIRAM &
JITENDRA JAIN, JJ.

DATED : 9th AUGUST 2024

P.C.:

1 Aggrieved by the order passed by respondent no.3 partly
rejecting petitioner's claim for refund, petitioner filed this writ petition.

2 Before filing the petition, petitioner has also filed an
application for rectification under Section 161 of the Central Goods and
Services Act, 2017.

3 Mr. Iyer states that rectification application is still pending.
Mr. Iyer states that though various grounds have been taken in the
rectification application, issue of limitation has been missed out.
Mr. Iyer states that if respondent no.3 is directed to dispose rectification
application and also deal with additional grounds which petitioner will

file within two weeks from today, petitioner will withdraw the petition and take such steps as advised subsequently based on outcome of the rectification application.

4 Therefore, we dispose the petition with following order :

(a) Petitioner may file additional grounds for rectification within two weeks from today.

(b) Respondent no.3 shall dispose the rectification application on or before 30th September 2024 by passing a reasoned order on merits after giving personal hearing to petitioner, notice whereof shall be communicated atleast 5 working days in advance.

(c) All rights and contentions are kept open.

[JITENDRA JAIN, J.]

[K. R. SHRIRAM, J.]