(THROUGH VC)

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IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

RA-CW-185-2023 WITH CM-10858-CWP-2023
in CWP-8871-2019
Date of Decision: 16.02.2024

AFFLATUS INTERNATIONAL
….. Review applicant

Vs.

UNION OF INDIA AND OTHERS

. . . . Respondents

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CORAM: HON’BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON’BLE MRS. JUSTICE MANISHA BATRA

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Present: Mr. Umesh Sarwal, Advocate
for the review applicant/petitioner.

Mr. Hitesh Pandit, Addl. A.G., Haryana.

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SANJEEV PRAKASH SHARMA, J.(Oral)

1. The petitioner challenges the order passed by the Court on 27.04.2023 to the extent of seeking a review in relation to the aspect where the Court has denied interest for the refunded amount to the petitioner.
2. Learned counsel submits that once the refund is delayed and the same was required to be made, the respondent is required to pay interest on the delayed sum which has been paid to the petitioner.
3. Learned counsel submits that the application for grant of refund was accepted ultimately by respondent on 12.04.2019, although the same was required to be made soon after the refund application was earlier filed on 30.08.2018.
4. We have considered the submissions.

5. While deciding the writ petition on 27.04.2023, this Court has made following observations and has reached to the conclusion that there is no delay on the part of the respondents in making payment of refund:

> *"6. The only short question which remains to be decided is payment of interest and in this regard the stand of the respondents is that as per Section 56 of the Haryana Goods Service Tax Act, 2017 interest is payable to the applicant only when the tax amount is ordered to be refunded under sub section (5) of Section 54 is not refunded within 60 days from the date of receipt of the application. In the present case, since the amount* wasrefunded *to the petitioner on the very next day after issuing acknowledgement in Form RFD-02. Hence, there was no delay in issuing refund to the petitioner.*
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> *7. As per respondents, payment of refund has been made after following the guidelines issued by CBEC circular No. 17.17.2017-GST and the moment the petitioner gave his application manually with earlier ARN after reversing input tax credit in the electronic credit ledger on 11.04.2019 and intimated the same to the proper officer. The proper officer issued acknowledgement in form RFD-02 on the same date and on the very next day i.e. 12.04.2019 refund was issued. The payment has been made as per the procedure given in the circular No. 94/13/2019-GST dated 28.03.2019 which covers the payment of refund. Hence, there is no delay on the part of the respondents in making payment of refund."*

6. Findings arrived at with regard to delay therefore cannot be said to come within the scope of review. Once a finding has been arrived at that there was no delay, the interest on the refund would not be payable as in terms of Section 54(5) of the Haryana Goods Service Tax Act, 2017, the interest would be payable only if the refund has not been released within sixty days from the date of receipt of the application.

7. It is also noticed that the petitioner had submitted the application for claiming refund only on 29.03.2019, and the payment has been made

on 12.04.2019. Thus, it is within the period of sixty days. Hence, no interest is required to be paid to the petitioner.

8. Review Petition stands ***dismissed*** accordingly.
9. All pending applications also stand disposed of.

(SANJEEV PRAKASH SHARMA)
JUDGE

(MANISHA BATRA)
JUDGE

February 16, 2024
Mohit goyal

1. Whether speaking/reasoned? ***Yes/No***
2. Whether reportable? ***Yes/No***