



CWP-15363-2024

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

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CWP-15363-2024

Date of Decision: 09.07.2024

M/s Shri Krishna Oil And General Mills and others

...Petitioners

Versus

Union of India and others

...Respondents

**CORAM: HON'BLE MR. JUSTICE SHEEL NAGU, CHIEF JUSTICE
HON'BLE MR. JUSTICE JAGMOHAN BANSAL**

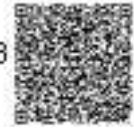
Present: - Mr. Daman Dhir, Advocate for the petitioners

Mr. Sunish Bindlish, Advocate for Food Corporation of India

SHEEL NAGU, CHIEF JUSTICE (Oral)

1. The petitioners through instant petition under Articles 226/227 of the Constitution of India are seeking setting aside of letter dated 08.03.2024 (Annexure P-11) whereby Food Corporation of India, Regional Office, Punjab has clarified that it would pay GST @ 5% on Fortified Rice Kernel (for short 'FRK') for Kharif Marketing Season 2023-24.

2. The petitioners are claiming that as per instructions/circulars issued by Ministry of Finance FRK is subject to GST @ 5% whereas manufacturers of FRK have charged GST @ 18%. These manufacturers have been notified by State of Punjab to supply FRK to rice millers in the State of Punjab.



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3. On being confronted with the fact that petitioners are eligible for refund, if tax has been wrongly paid and they have not filed any application seeking refund, Mr. Daman Dhir, learned counsel for the petitioners seeks permission to withdraw the present petition with liberty to file application seeking refund before the competent authority.

4. Dismissed as withdrawn with aforesaid liberty.

(SHEEL NAGU)
CHIEF JUSTICE

(JAGMOHAN BANSAL)
JUDGE

09.07.2024
Mohit Kumar

Whether speaking/reasoned	Yes/No
Whether reportable	Yes/No