

2024:PHHC:161610-DB



CWP-17045-2024 (O&M)
Date of Decision: 04.12.2024

Navrang Infrastructures INC

...Petitioner

Vs.

Commissioner, Central Goods and Services Tax and another

...Respondents

**CORAM: HON’BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON’BLE MR. JUSTICE SANJAY VASHISTH**

Present: Mr. Mukul Singla, Advocate for the petitioner.

Ms. Pridhi Sandhu, Sr. Standing Counsel for the revenue.

SANJEEV PRAKASH SHARMA, J.(Oral)

1. Learned counsel for the petitioner has submitted that although the refund was granted to the petitioner and the Appellant Authority also directed to pay interest, the same has not been released.
2. Learned counsel for the revenue has filed reply and submitted that the interest in terms of the provisions of the Act is not required to be released as the amount deposited by the petitioner does not fall within the ambit of tax.
3. We have considered the submissions.
4. Taking into consideration that the Appellate Authority had already directed the respondents to pay interest along with direction to refund the amount, which has already been refunded, we dispose of this writ petition

with direction to the respondents to calculate the interest @ 9% per annum from the date of deposit. More so the order passed by the Appellate Authority has not been challenged by the department. The necessary exercise shall be completed within two months from today.

5. All pending misc. application(s) also stand disposed of.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

04.12.2024
rajesh

1. Whether speaking/reasoned?

:

Yes/No
2. Whether reportable?

:

Yes/No