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* IN THE HIGH COURT OF DELHI AT NEW DELHI

% Date of decision: 31.01.2024

\+ **W.P.(C) 6318/2021**

M/S CONSOLE SHIPPING SERVICES INDIA PVT. LTD..Petitioner

versus

UNION OF INDIA THROUGH SECRETARY, MINISTRY OF FINANCE, DEPARTMENT OF REVENUE & ORS...... Respondents

Advocates who appeared in this case:

For the Petitioner:	Ms. N.K. Sharma, Advocate (Through VC)
For the Respondents:	Mr. Ruchir Mishra, Mr. Mukesh Kumar Tiwari and Ms. Reba Jena Mishra, Advocates for UOI.
	Mr. Arun Khatri, Senior Standing Counsel for R-2
	Mr. Harpreet Singh, Senior Standing Counsel with Ms. Suhani Mathur and Mr. Gurpreet Singh Gulati, Advocates.

CORAM:-
HON'BLE MR. JUSTICE SANJEEV SACHDEVA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

JUDGMENT

SANJEEV SACHDEVA, J (ORAL)

1. Petitioner had filed the subject petition seeking a direction to the respondents to permit the petitioner to carry forward an amount of

Rs.13,94,961/- of Central Value Added Tax (CENVAT for short)CENVAT credit plus a sum of Rs.8,98,763/- as interest paid in Electronic Credit Ledger maintained under GST through GST 3B return.

2. Learned counsel for petitioner submits that during pendency of the present petition, the petitioner has been grantedCENVAT credit of Rs.10,36,932 and Input Tax Credit of the balance amount of Rs.3,57,477/- has been rejected.

3. Learned counsel for petitioner submits that the only issue remaining is with regard to interest on the delay in permitting carry forward ofCENVAT credit on the admitted amount of Rs.10,36,932/-.

4. Learned counsel for respondents submits that the subject carry forward was during the transitional period and migration of existing tax payers in terms of Section 140 of the Central Goods and Services Tax Act, 2017. He submits that there is no automatic payment of interest as is stipulated under Section 56 of the Act on delay refunds. He submits that in case an application is filed by the petitioner, the Department shall pass an appropriate order on the question of grant of interest in accordance with law.

5. Instead of relegating the petitioner to filing an application, we dispose of this petition with a direction to the respondents to treat this petition as a representation with regard to grant of interest on the alleged delayed carry forward of theCENVAT credit in accordance

with law.

6. A speaking order be passed by the respondents within a period of four weeks from today. It will be open to the petitioner to take such further remedy as may be permissible in law, in case petitioner is dissatisfied with such an order.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

JANUARY 31, 2024
NA