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* IN THE HIGH COURT OF DELHI AT NEW DELHI

\+ W.P.(C) 7792/2023 & CM APPL. 30086/2023 (Interim Relief)

MS AMOL PHARMACEUTICALS PVT LTD .....Petitioner

Through: Mr. Rahul Lakhwani, Adv.

versus

UNION OF INDIA AND ORS .....Respondents

Through: None.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

<u>O R D E R</u>

% **05.08.2024**

1. Undisputedly, during the pendency of the instant writ petition, the Integrated Goods and Services Tax [**"IGST"**] refunds were duly released in favour of writ petitioner. That had only left us to examine the issue of interest which was statutorily payable.

2. We note that while extensively examining the issues which survived for consideration, we had on 05 March 2024 passed the following order:-

> "1. In the additional affidavit filed on behalf of respondent Nos. 4 and 5, reliance is placed on public notice dated 19.04.2018, to contend that it would be the responsibility of the petitioner to ensure that the Bank Realisation Certificate ["BRC"] is uploaded on the portal of the RBI [EDPMS] and it is only on the uploading of the subject BRC, that the respondents were to process the claim of the petitioner. He submits that after the order, petitioner submitted the BRC and the case was processed within 60 days and refund granted and as such, no interest is pending.
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> 2. This is disputed by learned counsel for the petitioner, who submits that BRC was uploaded by the concerned bank in the year 2018 itself and petitioner merely furnished a copy of the said statement. Learned counsel for the petitioner submits that he shall approach the concerned bank to provide a certificate specifying the

date of uploading of the subject BRC.
3. Let the affidavit be filed within four weeks."

3. When the matter was taken up for review again, the Court noted a dispute being raised with respect to the date of uploading of the Bank Realisation Certificate [**"BRC"**].

4. Pursuant to the liberty granted by the Court on that occasion, the petitioner has furnished a certificate of the State Bank of India dated 12 March 2024 in which the requisite particulars are duly provided. In view of the aforesaid, we find no justification to retain the petition on our board.

5. We dispose of the petition with a direction to the respondents to examine and pass appropriate orders with respect to the claim of payment of statutory interest bearing in mind the certificate of 12 March 2024 which has been placed on record. The claim for interest shall be examined with due notice to the writ petitioner and disposed of within a period of six weeks from today.

6. All rights and contentions of respective parties in that respect are kept open.

7. Since none has appeared for the respondents today, we additionally accord liberty to learned counsel for the writ petitioner to place a copy of the certificate dated 12 March 2024 along with any representation that may be made.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

AUGUST 5, 2024/*sk*

Later on Mr. Anish Roy, SSC with Mr. Girish Agarwal, Advocate for R-4 and 5 appeared and were apprised of the order.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

AUGUST 5, 2024/*sk*