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# IN THE HIGH COURT OF BOMBAY AT GOA

**WRIT PETITION NO.266 OF 2024**
**WITH**
**MISC.CIVIL APPLICATION NO.2224 OF 2024 (F)**

**WRIT PETITION NO.266 OF 2024**

VERGO PHARMA RESEARCH LABORATORIES PVT LTD., REPRESENTED ITS DIRECTOR MR. KASHYAP PRASAD KENI ... PETITIONER

Versus

DEPUTY COMMISSIONER OF STATE TAX AND 3 ORS ... RESPONDENTS

**WITH**
**MISC.CIVIL APPLICATION NO.2224 OF 2024 (F)**
**IN**
**WRIT PETITION NO.266 OF 2024**

VERGO PHARMA RESEARCH LABORATORIES PVT LTD., REPRESENTED ITS DIRECTOR MR. KASHYAP PRASAD KENI ... APPLICANT

Versus

DEPUTY COMMISSIONER OF STATE TAX AND 3 ORS ... RESPONDENTS

Mr. Yogesh V. Nadkarni with Ms. Simran Khadilkar, Advocates for the Petitioner/Applicant.

Mr. Prashil Arolkar, Additional Government Advocate for Respondent Nos. 1 and 4.

Ms. Asha Desai, Senior Standing Counsel with Ms. Suprit Dessai, Advocate for Respondent No. 3.

**CORAM:- BHARATI DANGRE &**
**NIVEDITA P. MEHTA, JJ.**

**DATED :- 22nd April, 2025**

P.C.

On 09.04.2025, while considering the grievance of the Petitioner and taking note of the conundrum as to whether the refund should come from the Department of Customs or the State Tax Department, we expected a clarification from the Chief Secretary of the State of Goa.

2. We have received the desired clarification dated 15.04.2025 under the signature of the Chief Secretary, where it is categorically stated by him that the Deputy Commissioner of State Tax, Panaji Ward is the Refund Sanctioning Authority (RSA) in respect of all registered taxable persons under the jurisdiction of Panaji Ward. The Chief Secretary has also set out the procedure to be followed by referring to the circular issued by the Government of India, Ministry of Finance, Department of Revenue.

3. We appreciate the prompt action on the part of the Chief Secretary, Government of Goa as now we can accord clarity to the grievance of the Petitioner.

In the light of the above clarification, it is now clear that the Deputy Commissioner, State Tax, Panaji Ward shall consider the Application for interest on delayed refund in compliance with Section 56 of the CGST Act, 2017.

4. The Application filed online today in terms of the procedure that has been set out in the circular dated 18.11.2019 issued by the Government of India, we expect the Deputy Commissioner of State

Tax i.e. Respondent No. 1 to decide the said Application within a period of eight weeks from today.

The learned Additional Government Advocate shall communicate this order to Respondent No. 1 forthwith, so that Respondent No. 1 can decide the Application within the stipulated time.

5. Since now clarification is received from the Chief Secretary as to who shall be the Authority to decide such Application, we hope and trust that the Petitioner or any other similarly situated person is not constrained to approach this Court.

6. The Writ Petition stands disposed of. Pending Miscellaneous Civil Application No. 2224 of 2024 (F) also stands disposed of.

**NIVEDITA P. MEHTA, J.** **BHARATI DANGRE, J.**