Amol

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 10236 OF 2025

Balkrishna Vasant Shirode …Petitioner

Versus

The Union of India thr.
The Revenue Secretary & Ors …Respondents

Mr Rahul Thakar, *i/b, Mr C B Thakar, for the Petitioner.*

Ms S D Vyas, **Addl GP**, *with Mr Aditya R Deolekar, AGP, for the Respondent-State.*

Mr Subir Kumar*, with Mr Harshad Shinganapurkar, Adv Soutrik Kar & Ms Ashita Aggarwal, for the Respondents 1, 4 % 5.*

Mr Ashutosh Mishra*, i/b, A A Ansari, for the Respondent-UOI.*

Mr Saket Mone*, with Mr Pravin Dhage, i/b, Mr Suneet Tyagi, for the Respondent No. 6.*

CORAM **M.S. Sonak &**
Advait M. Sethna, JJ.
DATED: **29 September 2025**

PC:-

1. Heard learned Counsel for the parties.

2. The records in this Petition do show that the Petitioner applied for refund of GST and according to the Petitioner the portal assigned this grievance to the Central authorities. The Central authorities however claimed that there is no proper assignment, forcing the Petitioner to once again apply. Even the second time, the matter was shown as assigned to the Central authorities. Still, the Petitioner's grievance was not even considered forcing the Petitioner to institute this Petition.

3. Mr Subir Kumar, on instructions now states that the time limit for applying for refund would expire on the 16 October 2025. He states that this time if the Petitioner applies, then, without going into all other issues, the Central authority i.e., the 5th Respondent will dispose of the Petitioner's grievance in accordance with law as expeditiously as possible.

4. Accordingly, Mr Thakar, on instructions and by reserving all rights and contentions that are raised in this Petition states that the Petitioner will once again apply before the 16 October 2025 for redressal of grievances concerning the refund of GST on cancellation of agreement for purchase of flat.

5. If the Petitioner files the application for redressal/refund, the 5th Respondent consistent with the statement made on his behalf, must dispose of this application in accordance with law and on its own merits as expeditiously as possible and in any event within four weeks of its receipt. If there is any deficiency, the same must be immediately informed to the Petitioner and the Petitioner must be granted at least two weeks time to remove the deficiency. If the 5th Respondent requires any clarifications, then, the 5th Respondent must also consider giving an opportunity of hearing to the Petitioner. A reasoned decision must be communicated to the Petitioner within the timeline now indicated.

6. This Petition is disposed of in the above terms without any costs order. All concerned to act on an authenticated copy of this order.

(Advait M. Sethna, J) **(M.S. Sonak, J)**