IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 11928 OF 2024

SFK Engineering Pvt. ltd. ...Petitioner
Versus
Union Of India Thr The Secretary And Ors ...Respondents

Mr. Bharat Raichandani (through V.C), a/w Pritesh Kumar i/by UBR Legal Advocates, for Petitioner.

Ms. Shruti D. Vyas, Addl. G.P., a/w Aditya R. Deolekar, AGP, for Respondent Nos. 2 and 3.

Mr. Karan Adik, i/by Ms. Sangeeta Yadav, for Respondent No. 4.

Ms. Shruti Vyas & Mr. Abhishek Mishra, for Respondent Nos.1,5,6 and 8.

CORAM : M.S. Sonak &
Advait M. Sethna, JJ.

DATED : 09 December 2025

P.C.:-

1. Heard learned counsel for the parties.

2. This petition seeks refund of IGST amounting of Rs.14,17,548/- along with interest.

3. On behalf of Respondent Nos. 1, 5, 6 and 8, an affidavit dated 12 November 2025 has been filed. Paragraph 7 and 8 of this affidavit reads as follows :-

> *7. It is most respectfully submitted that, admittedly, the aforesaid error/mistake was committed by the*

> *petitioner/taxpayer (refer para 4.13 of the writ petition) and the same cannot be attributed to the GST portal. However, GSTN, vide its communication/e-mail dated 09.06.2020 (annexed as Exhibit-A to the writ petition), addressed to the taxpayer, has explained the aforesaid position and clarified the limited role of GSTN qua the issue involved in the matter, while advising the petitioner/taxpayer to explore the possibility of processing the refund manually through ICEGATE, as per the applicable Customs Circular.*
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> *8. It is further most respectfully submitted that in view of the above, it is reiterated that GSTN has a very limited role in the matter, however, the taxpayer/petitioner may reach out to ICEGATE for effective resolution of the issue in terms of Clause 4 (vi) under 'Invalid Invoice Number with Error Code SB005' of IGST Refund Manual issued by DG System, CBEC (Annexure-1), as the ICES system provides an officer interface for validating such typographical or minor errors obstructing refunds. The said position has also been confirmed by ICES in response to GSTN's query. Accordingly, the petitioner/taxpayer may be directed to approach the said authority under the directions of the Hon'ble High Court."*

4. Mr. Raichandani states that the petitioner will now pursue the course suggested in the above paragraphs and requests that some directions may be issued to the respondents to expedite the matter. In fact, he seeks leave to withdraw this petition with liberty to pursue the course suggested in the above paragraphs.

5. Accordingly, we grant the petitioner leave to withdraw this petition, with liberty to pursue the above course. We also direct the concerned respondents to expedite the processing of the petitioner's refund application.

6. The petition is disposed of with liberty and directions in the above terms. No costs.

7. All concerned to act on an authenticated copy of this order.

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