

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

WRIT PETITION NO. 1483 OF 2025

Weikfield Foods Private Limited

.Petitioner

Vs.

Centralised Processing Centre

.Respondent

Mr. Bhavik Chheda i/b. Mr. Abhishek Khandelwal, Advocates, for
the Petitioner

Mr. Akhileshwar Sharma, Advocate, for the Respondent

**CORAM : M. S. SONAK &
JITENDRA JAIN, JJ.**

DATE : 07.04.2025

P. C.

1. Heard learned counsel for the parties.
2. This Petition was filed by the Petitioner because the Respondent was not processing the refund claimed by the Petitioner within a reasonable time.
3. During the pendency of this Petition, the Petitioner has been served with a refund order for an amount of Rs. 1,02,70,872/-.
4. Learned Counsel for the Petitioner, however, points out that the order in fact refers to refundable amount of Rs. 1,45,81,315/-. However, there is no explanation as to why this amount has been

reduced to Rs. 1,02,70,872/-.

5. The main grievance of the Petitioner was that the refunds were not being processed. Now they have been processed, though, not entirely to the satisfaction of the Petitioner. Accordingly, there is no point in pending this Petition.

6. The Petitioner is however given liberty to represent to the concerned authorities within two weeks from today regarding the balance refund amount as claimed by the Petitioner. If such representation is made within two weeks, the concerned authorities are directed to dispose of the same within four weeks of its receipt. In the peculiar facts of this case, an opportunity of hearing should also be given to the Petitioner – Assessee and a reasoned order must be communicated to the Petitioner.

7. The Petitioner is also at liberty to accept the refunded amounts without prejudice to its contention about additional refunds. All contentions of all parties are left open.

8. The Petition is disposed of in the above terms without any costs order.

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

(JITENDRA JAIN, J.)

(M. S. SONAK, J.)