

Sayali

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

SAYALI
DEEPAK
UPASANI

WRIT PETITION NO. 15192 OF 2025

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by SAYALI
DEEPAK
UPASANI
Date: 2025.11.12
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Unicorn Tradewinds

...Petitioner

Versus

The Deputy Commissioner of State
Tax

...Respondent

Mr. Keval Shah, for Petitioner.

*Ms. S. D. Vyas, Additional GP with Mr. M. M. Pabale, AGP for
State, for Respondent Nos. 1 to 3.*

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

DATED: 11 NOVEMBER 2025

PC:-

1. Mr. Shah, the learned Counsel for the Petitioner, submits that the Petitioner's only grievance is that the Respondents are not disposing of the Petitioner's refund application dated 16 January 2025. He points out that Section 54(7) of the CGST Act contemplates disposal of such application within 60 days.

2. Accordingly, we direct the concerned Respondents before whom such application is made, or the concerned proper officer, to dispose of the Petitioner's refund application dated 16 January 2025 as expeditiously as possible and, in any event, within two months from the date of uploading of this order, in accordance with law and on its own merits.

3. Further, we direct that if the refund is found due and payable to the Petitioner, the same must be actually paid to the Petitioner within 30 days of the order disposing of the Petitioner's refund application.

4. Mr. Pabale, the learned Counsel for the Respondents states that he will immediately send an authenticated copy of this order to the concerned/proper officer so that the directions of this Court are complied with. This statement is accepted.

5. This Petition is disposed of with the above directions.

(Advait M. Sethna, J)

(M.S. Sonak, J)