IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 15764 OF 2025

Ma Agro Proprietor
Mr Ashfak Jafar Shekhani ...Petitioner
Versus
Dy. Commissioner of State Tax-Sanpada 501 ...Respondent

Adv. Keval S. Shah, for Petitioner.

Ms. S.D. Vyas, Addl. G.P. for Respondent - State.

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

DATED : 25 November 2025

P.C.:-

1. Heard learned counsel for the parties.

2. The learned counsel for the Petitioner submits that by order dated 21 August 2025 the Appellate Authority has directed the first Respondent to refund the Petitioner an amount of Rs.7,27,83,010/- along with interest under Section 56 of the Central Goods and Services Tax, 2017 (CGST Act). He further submits that despite this order, the Respondents are delaying the grant of actual refund along with interest on the ground that an Appeal is going to be filed against the Appellate Authority's decision.

3. He relies on the decision of the Delhi High Court in the case of ***Mr. Brij Mohan Mangla vs. Union of India & Ors.***[1], in which, it is held that refunds cannot be delayed on the ground that Appeals are in contemplation.

4. Ms. Vyas, the Additional Government Pleader seeks some time to obtain instructions.

5. In order to enable Ms. Vyas to obtain instructions, we post this matter on **9 December 2025** for directions/disposal at the admission stage.

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

1 2023 (3) TMI 327