

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

WRIT PETITION NO.4913 OF 2024

M/s. Suashish Diamond Limited ...Petitioner

Versus

The Union of India and Ors. ...Respondents

Mr. Parth Badheka a/w. Ms. Lata Nagal, for Petitioner.

**Mr. Siddharth Chandrashekar a/w. Mr. Abhishek Mishra, for
Respondent Nos.1 and 2.**

**CORAM: M.S. Sonak &
Jitendra Jain, JJ.**

DATED: 28 July 2025

PC:-(Per M. S. Sonak, J.)

1. Heard Badheka, learned counsel for the petitioner and Mr. Chandrashekar, learned counsel for respondent No.1-Customs.

2. The petitioner had a claim of Rs.11.92 crores and Rs.50 Lakhs (approximately) by way of refund from the respondents. The petitioner had therefore applied for such refund with interest and was pursuing the matter.

3. By the time this petition was instituted, the petitioner was granted refund of approximately Rs.11.42 crores., thereby leaving balance of Rs.50 Lakhs or thereabout. However, though the refund of Rs.11.92 crores was made, the same was without any interest even though there was delay in making such refund.

4. The petitioner has therefore instituted this petition seeking interest and the balance refund. Respondents have filed a response in which certain error codes were pointed out to the petitioner. Mr. Chandrashekhar, learned counsel for the Respondent submitted that the moment this issue or error codes were rectified by the petitioner, the request for balance refund will be considered in accordance with law.

5. At this stage, learned counsel for the petitioner submits that no error codes were pointed out to the petitioner in respect of the refund amount of Rs.11.92 crores or thereabout. He states that even the error codes for the balance Rs.50 lakhs have now been set out only in the affidavit furnished in the Court.

6. At this stage, we do not wish to go into the issue of error codes. It is for the petitioner to sort out this issue of error codes if any, and it would be proper if such is sorted out within four weeks from today. This can always be without prejudice to the petitioner's contention that error codes were never pointed out earlier.

7. The respondents are directed to dispose of petitioner's application for balance of the refund amount of Rs.50 lakhs and also interest on the refunded amount of Rs.11.92 crores as expeditiously as possible and in any event within three months from today. This is irrespective of the petitioner clearing the issue of error codes or not.

8. All contentions of all parties are however left open because we have not examined such rival contentions.

9. Petitioner must be heard and a reasoned order must be made and communicated to the petitioner within this period of 3 months. Petitioner must also cooperate with the respondents for the expeditious disposal of the application for refund and interest.

10. Petition is disposed of in the above terms without any costs whatsoever.

(Jitendra Jain, J)

(M.S. Sonak, J)