IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.14172 of 2026

CNR No. BRHC010939692026

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Husk Power Systems Private Limited a company incorporated under the Companies Act, 2013, having its office at 2nd Floor, Sai Tower, Rekha House, Near Hotel Utsav, New Dak Bunglow Road, Patna, Bihar 800001, registered with GSTIN 10AACCH1699H1ZR, through its Authorised Signatory Shri Satish Kumar, male, aged about 37 years, son of Baban Prasad, resident of Chandmari, Motihari, East Champaran, Bihar 845501.

... ... Petitioner/s

Versus

1. The Union of India Through the Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi 110001
2. The Central Board of Indirect Taxes and Customs, Through its Chairman, North Block, New Delhi 110001
3. The Commissioner, Central Goods and Services Tax and Central Excise, Patna-I Commissionerate, Central Revenue Building, Birchand Patel Path, Patna 800001
4. The Assistant Commissioner of Central Tax and Central Excise, Patna Central Division, Patna 800001

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Abhishek Anand, Adv Ms. Aastha Prakash, Adv
For the Respondent/s	:	Mr. Dr. K.N. Singh, ASG Mr. Anshuman Singh, Sr. SC CGST & CX Mr. Shivaditya Dhuni Singh, Adv

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CORAM: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH
and
HONOURABLE MR. JUSTICE VIKASH KUMAR

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH)

2 18-11-2026 The present writ petition has been filed seeking the following reliefs:-

"(i) For issuance of a writ in the nature of certiorari, or any other appropriate writ, order or direction, quashing

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and setting aside the Refund Rejection Order dated 27.07.2026 bearing C. No. II (39)03/CGST-PCD /Refund/ Post-Audit/ 2022-23/1253-54 ("Impugned Order") passed by the Respondent No. 4, whereby the petitioner's refund claim of Rs. 37,28,719.00 for the tax period July 2024 to September 2024, filed vide ARN AA1006260698608 dated 30.06.2026, has been rejected;

(ii) For issuance of a writ in the nature of mandamus, or any other appropriate writ, order or direction, commanding the respondents to forthwith sanction and disburse to the petitioner the refund of Rs. 37,28,719.00 comprising central tax of Rs. 18,64,359.50 and state tax of Rs. 18,64,359.50, together with interest thereon under Section 56 of the Central Goods and Services Tax Act, 2017 ("CGST Act") within such time as this Hon'ble Court may fix;

(iii) For issuance of a writ in the nature of declaration, or any other appropriate writ, order or direction, declaring that the procurement, project management and engineering support services supplied by the petitioner to M/s Husk Power Energy Systems Nigeria Limited, a company incorporated under the laws of the Federal Republic of Nigeria, constitute "export of services" within the meaning of Section 2(6) of the Integrated Goods and Services Tax Act, 2017 ("IGST Act"), and that condition (v) of Section 2(6) read with Explanation 1 to Section 8 of the IGST Act is not attracted to such supplies;

(iv) For issuance of a writ in the nature of mandamus, or any other appropriate writ, order or direction, commanding the respondents to decide the petitioner's refund applications for subsequent tax periods, arising out of the supply of services to M/s Husk Power Energy Systems Nigeria Limited on identical facts, in conformity with the declaration aforesaid and with Circular No. 161/17/2021-GST dated 20.09.2021 issued by Central Board of Indirect Taxes and Customs ("CBIC") or Respondent No. 2, and restraining the respondents from

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raising the objection under challenge in the present writ application in such subsequent proceedings;

(v) For award of costs of and incidental to the present writ application"

2. At the outset, the learned counsel for the petitioner seeks to withdraw the present writ petition to which the learned counsel for the respondents has got no objection.

3. Accordingly, the present writ petition stands disposed of as not pressed.

(Mohit Kumar Shah, J)

(Vikash Kumar, J)

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