10 18-03-2026

AKG

Ct. 237

WPA 18051 of 2024

M/s. Indorama India Pvt. Ltd. (Formerly, IRC Agrochemical Private Limited)
Vs.
The State of West Bengal & Ors.

Mr. Abhratosh Majumdar,
Mr. Avra Mazumdar,
Ms. Alisha Das,
Ms. Rupomita Ghosh

...for the Petitioner

Mr. Manasi Mukherjee,
Mr. Bijitesh Mukherjee,

...for the CGST

Mr. Tanoy Chakraborty,
Mr. Saptak Sanyal

...for the State

The petitioner challenges an order of the appellate authority dated April 26, 2024, passed under Section 107 of the Central Goods and Services Tax Act, 2017, by which the appellate authority rejected a refund sanction order dated February 24, 2023, passed under Section 64 of the Central Goods and Services Tax Act, 2017.

It appears that the petitioner submitted a refund application in the prescribed form GST-RFD-01 dated December 29, 2022, for a refund of Rs. 59,82,485/- of Integrated Goods and Services Tax paid on the ocean freight component for imports between August 1, 2018, and August 31, 2018, following the judgment of the Hon'ble Supreme Court in the case of Union of India vs. M/s. Mohit Minerals Pvt. Ltd., reported at 2022 (61) G.S.T.L. 257 (SC).

The refund sanctioning authority, by an order dated February 24, 2023, allowed the refund. The department, however, preferred an appeal under Section 107 of the Central Goods and Services Tax Act, 2017.

The essential ground on which the appeal was allowed is apparent from paragraph 5.4.4 of the order of the appellate authority. The said para 5.4.4 is quoted below:

> **"5.4.4 However, agreeing with the view of the Reviewing Authority I find that RSA has neither made any analysis nor given any findings as to whether the Shipping Lines involved in this case were Foreign Shipping Lines or Indian Shipping Lines. The respondent in their reply dated 16.10.2023 stated that in the instant case, foreign shipping line was engaged by the foreign supplier. And according to them to evident the said fact they enclosed bill of lading wherein in the details of the shipping line involved is clearly mentioned. But that enclosed bill is not legible at all to correlate and substantiate the claim of the respondent."**

Mr. Majumdar, learned senior advocate appearing for the petitioner, submits that the petitioner is prepared to produce a legible copy of the Bill of Lading before the appellate authority for consideration.

This Court is of the view that, in the facts of the case, the petitioner should be provided with such an opportunity so that the case can be considered afresh on merits.

In view of the aforesaid, I direct the appellate authority to consider the case of the petitioner, giving an opportunity to produce a legible copy of the Bill of Lading and any other documents required for consideration by the appellate authority in deciding the appeal.

The appellate authority shall conclude the proceedings in terms of this order within one month from date.

Accordingly, **WPA 18051 of 2024** is disposed of.

Urgent certified *website* copies of this order, if applied for, be made available to the parties upon compliance with the requisite formalities.

(Kausik Chanda, J.)