OD 9

ORDER SHEET
CEXA/1/2026
IA NO:GA/1/2026, GA/2/2026
IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION
ORIGINAL SIDE

COMMISSIONER OF C.G.S.T. AND CENTRAL EXCISE,KOLKATA NORTH C.G.S.T. AND C.X COMMISSIONERATE
VS
M/S. HARISON INDUSTRIES

BEFORE:
The Hon'ble JUSTICE RAJARSHI BHARADWAJ
AND
The Hon'ble JUSTICE UDAY KUMAR
Date: 20th February, 2026.

Appearance:
Mr. Uday Shankar Bhattacharya, Adv.
Ms. Sretapa Sinha, Adv.
...for the appellant

Mr. Indranil Banerjee, Adv.
Mr. Subrata Mukherjee, Adv.
...for the respondent

The Court: There is a delay of 10 days in filing the appeal. We are satisfied with the explanation offered for not preferring the appeal within time. Therefore, the delay is condoned. The application being GA 1 of 2026 is allowed.

Heard learned counsel appearing for the appellant. Perused the Memorandum of Appeal, application and the order of the Learned Tribunal dated 03.07.2025. The learned Tribunal's order is read as follows:

"7. In the present case, I find that the Ld. adjudicating authority passed the Order-in-Original dated 05.07.2022, sanctioning the refund. He should have sanctioned the interest along with the refund. However, he has not discussed the issue of interest and hence I find that the said order cannot be considered as a speaking order with respect to interest. In this regard, I observe that the ld. adjudicating authority has given his reasons for not granting interest vide his letter dated 16.02.2023. Thus, under these circumstances, since the reasons for rejection of interest had been spelt out for the first time in the purported communication dated 16.02.2023, the appellant challenged the letter communicating the rejection of interest. Hence, I do not find any merit in the impugned order passed by the Commissioner (Appeals) in rejecting the appeal as not maintainable. Further, I observe that while granting refund, interest is automatically payable along with the refund. If interest is not granted automatically, there is no time limit fixed for claiming the interest. Thus, I find that the impugned order rejecting the appeal filed by the appellant on the ground of maintainability is not sustainable and hence I set aside the same.

8. In view of the above discussions, I pass the following order:

(i) I hold that the impugned order, rejecting the appeal filed by the appellant on the ground of maintainability, is not sustainable and hence I set aside the same.

(ii) I hold that the appellant are entitled to grant of interest @ 12% per annum from the date of deposit during the course of investigation till the date of refund.

9. The appeal filed by the appellant is disposed on the above terms."

Perused the adjudication order and from the adjudication order, it is clear that the monetary limit as prescribed in circular dated 06.08.2024 is Rs.2 crores and the amount involved in this case is much less than the prescribed limit as mentioned in the circular.

On merits, this Court also finds no substantial question of law arises from the order of the tribunal. Hence, the appeal and the connected application being GA/2/2026 are dismissed.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

B.Pal