
(2021) 05 DEL CK 0231

In the Delhi High Court

Case No : Civil Writ Petition No. 5610 Of 2021

M/S Green Leaf Tobacco Products Through Its Proprietor Sh.
Varun Kapoor

APPELLANT

Vs

Principal Commissioner Of Customs Siib Branch & Anr.

RESPONDENT

Date of Decision : 31-05-2021

Acts Referred:

Integrated Goods And Service Tax Act, 2017 — Section 16
Central Goods And Service Tax Act, 2017 — Section 54

Citation : (2021) 05 DEL CK 0231

Hon'ble Judges : Dhirubhai Naranbhai Patel, CJ; Jyoti Singh, J

Bench : Division Bench

Advocate : Sonia Sharma, Harpreet Singh, Ashwin Kataria, Satish Kumar

Final Decision : Disposed Of

Judgement

D.N. Patel, CJ

Proceedings have been conducted through video conferencing.

CM No. 17490/2021 (Exemption)

Allowed, subject to all just exceptions.

Application is disposed of.

CM No. 17491/2021 (Exemption from filing attestation of affidavits)

For the reasons stated in the application and in view of the present prevailing situation, the present application is allowed. However, the applicant is

directed to file duly signed and affirmed affidavits within a period of one week from the date of resumption of regular functioning of the Court.

Application is disposed of.

W.P.(C) 5610/2021

1. Issue notice.
2. Mr. Harpreet Singh, Senior Standing Counsel accepts notice on behalf of Respondent No. 1.
3. Mr. Satish Kumar, Senior Standing Counsel accepts notice on behalf of Respondent No. 2.
4. We have heard learned counsels for the parties and looked into the facts and circumstances of the case. Petitioner, through the present petition seeks refund of export benefits to the tune of Rs. 3,57,52,392/-along with interest, under Section 16 of Integrated Goods and Service Tax Act, 2017 read with Section 54 of Central Goods and Service Tax Act, 2017.
5. It is submitted by the counsel for the Petitioner and not disputed by the counsels for the Respondents that the decision with respect to refund of export benefits to the Petitioner is still pending consideration and no final decision has been taken by the Respondents.
6. In view of the above, we hereby direct the concerned Respondents to decide the claim of refund of the Petitioner, details of which have been furnished in the writ petition, as early as possible and practicable, in accordance with law, rules, regulations and Government policies applicable to facts of the case and also keeping in mind the judgment of Honâ??ble Supreme Court in Union of India vs. Mafatlal Industries Ltd. reported in 1997 89 ELT 247 (SC), preferably within a period of 12 weeks from the date of receipt of copy of this order.
7. Counsel for the Petitioner assures that Petitioner shall co-operate with the concerned Authority in providing requisite documents and information necessary for arriving at a final decision.
8. With these observations, writ petition is hereby disposed of.