

**(2022) 01 OHC CK 0207**

**In the Orissa High Court**

**Case No : Writ Petition (Civil) No. 41771 Of 2021**

M/s. S M Niryat Pvt. Ltd

APPELLANT

Vs

Union Of India And Others

RESPONDENT

**Date of Decision : 27-01-2022**

**Acts Referred:**

**Citation : (2022) 01 OHC CK 0207**

**Hon'ble Judges : Dr. S. Muralidhar, J;M.S. Sahoo, J**

**Bench : Division Bench**

**Advocate : R.P. Kar, P.K. Parhi, Ch. S. Mishra, Sunil Mishra**

**Final Decision : Disposed Of**

## **Judgement**

1. In light of the direction issued in paragraphs-10 and 11 of the order dated 25th November 2021 passed by this Court in W.P.(C) No.34402 of 2021

(M/s B.S. Minerals v. State of Odisha and others), a direction is issued to the Opposite Party-authority to reprocess the refund application of the

Petitioner in light of the fresh circular issued on 20th September 2021 by the Central Board of Indirect Taxes and Customs (CBITC), GST Policy

Wing, Ministry of Finance, Government of India and convey the decision to the Petitioner thereon not later than 7th February, 2022. It is made clear

that whatever the technical issues for reprocessing the refund application, it should be resolved by the authority as expeditiously as possible and in a

manner to ensure compliance with the timeline set by this Court in this order. Further, it is directed that the concerned Opposite Parties will extend all

their cooperation with the Officers of the Department to ensure compliance with the time bound direction issued.

2. In view of the above, the rejection of the refund application does not survive

and is hereby set aside. If there is any difficulty in carrying out the above directions, it will be open to the parties to apply to this Court.

3. The writ petition is disposed of in the above terms.

4. As the restrictions due to resurgence of COVID-19 situation are continuing, learned counsel for the parties may utilize a printout of the order

available in the High Court's website, at par with certified copy, subject to attestation by the concerned advocate, in the manner prescribed vide

Court's Notice No.4587, dated 25th March 2020, modified by Notice No.4798, dated 15th April, 2021 and Court's Office order circulated vide

Memo Nos.514 and 515 dated 7th January, 2022.

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