

**HIGH COURT OF JUDICATURE FOR RAJASTHAN  
BENCH AT JAIPUR**



D.B. Civil Writ Petition No. 13746/2022

M/s Baba Super Minerals Private Limited, Office No. 11, Fourth Floor, Alankar Plaza, Central Spine, Vidhyadhar Nagar, Jaipur (Rajasthan) - 302039 Through Its Director And Authorized Signatory Mr. Shree Gopal Goyal, S/o Shri Rama Kishan Goyal, Aged About 58 Years, R/o E-6, Laxmi Narayan Vihar Colony, Kishangarh, Ajmer (Rajasthan) - 305801

----Petitioner

Versus

1. Union Of India, Through Finance Secretary Of India, Ministry Of Finance, North Block, Cabinet Secretariat, Raisina Hill New Delhi.
2. The Commissioner Central Excise And Cgst, Jaipur, Ncr Building Statue Circle, C-Scheme, Jaipur - 302005.

----Respondents

Connected With

D.B. Civil Writ Petition No. 13747/2022

M/s Baba Super Minerals Private Limited, Office No. 11, Fourth Floor, Alankar Plaza, Central Spine, Vidhyadhar Nagar, Jaipur (Rajasthan) - 302039 Through Its Director And Authorized Signatory Mr. Shree Gopal Goyal, S/o Shri Rama Kishan Goyal, Aged About 58 Years, R/o E-6, Laxmi Narayan Vihar Colony, Kishangarh, Ajmer (Rajasthan) - 305801

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Versus

1. Union Of India, Through Finance Secretary Of India, Ministry Of Finance, North Block, Cabinet Secretariat, Raisina Hill New Delhi.
2. The Commissioner Central Excise And Cgst, Jaipur, Ncr Building Statue Circle, C-Scheme, Jaipur - 302005.

----Respondents

D.B. Civil Writ Petition No. 13962/2022

M/s Baba Super Minerals Private Limited, Office No. 11, Fourth Floor, Alankar Plaza, Central Spine, Vidhyadhar Nagar, Jaipur, (Rajasthan) - 302039 Through Its Director And Authorized Signatory Mr. Shree Gopal Goyal S/o Sh. Rama Kishan Goyal,



Aged About 58 Years, R/o E-6, Laxmi Narayan Vihar Colony  
Kishangarh, Ajmer (Rajasthan) - 305801.

----Petitioner

Versus

1. Union Of India, Through Finance Secretary Of India, Ministry Of Finance, North Block, Cabinet Secretariat, Raisina Hill, New Delhi.
2. The Commissioner, Central Excise And Cgst, Jaipur Ncr Building Statue Circle, C-Scheme, Jaipur - 302005

----Respondents

D.B. Civil Writ Petition No. 14201/2022

M/s Baba Super Minerals Private Limited, Office No. 11, Fourth Floor, Alankar Plaza, Central Spine, Vidhyadhar Nagar, Jaipur (Rajasthan) - 302039 Through Its Director And Authorized Signatory Mr. Shree Gopal Goyal S/o Sh. Rama Kishan Goyal, Aged About 58 Years, R/o E-6, Laxmi Narayan Vihar Colony, Kishangarh, Ajmer (Rajasthan) - 305801

----Petitioner

Versus

1. Union Of India, Through Finance Secretary Of India, Minister Of Finance, North Block, Cabinet Secretariat, Raisina Hill New Delhi.
2. The Commissioner, Central Excise And Cgst, Jaipur, Ncr Building Statue Circle, C-Scheme, Jaipur - 302005.

----Respondents

For Petitioner(s) : Mr.Ravi Gupta

For Respondent(s) : Mr.RD Rastogi, ASG with Mr.CS Sinha  
Mr.Ajay Shukla (Sr.Standing Counsel, CGST) with Mr.Raghav Sharma

**HON'BLE MR. JUSTICE ARUN BHANSALI**  
**HON'BLE MR. JUSTICE ASHUTOSH KUMAR**  
**Order**

**05/01/2024**

1. These petitions have been filed by the petitioner aggrieved of non-payment of the interest on refund and the Appellate Authority

not adjudicating the issue on the said aspect, raised by the petitioner.

2. Submissions have been made that the petitioner, being entitled to seek refund, made applications, seeking refund, by submitting the Form GST RFD-01A and Refund ARN receipt.

3. The respondents pointed out the deficiencies in three cases and the deficiencies were rectified by the petitioner, whereafter acknowledgment has been issued, however, while granting the refund, the interest, to which the petitioner was entitled under Section 56 of the Central Goods and Services Tax Act, 2017 ('the Act of 2017'), was not ordered to be paid.

4. Feeling aggrieved, the petitioner approached the Appellate Authority, inter-alia, on the said aspect, however, the Appellate Authority also did not deal with the said aspect.

5. Learned counsel for the petitioner, with reference to the provisions of Section 56 of the Act of 2017, made submissions that the petitioner was entitled to interest from the 60<sup>th</sup> day of making the application, seeking refund. Admittedly, the amount of refund has been paid to the petitioner after expiry of 60 days, however, the interest has not been ordered to be paid and therefore, the respondents may be directed to make payment of interest to the petitioner.

6. Learned counsel for the respondents made submissions that the plea, raised by the petitioner, cannot be countenanced, inasmuch as, the applications, made by the petitioner, were deficient and therefore, it is after the deficiencies were rectified, the orders have been passed and the amount has been refunded

to the petitioner and therefore, the petitioner is not entitled to payment of interest. Hence, the petitions deserve to be dismissed.

7. We have considered the submissions made by learned counsel for the parties and have perused the material available on record.

8. The orders of refund in Civil Writ Petition Nos.13746/2022, 13962/2022 and 14201/2022 indicate that the applications, filed by the petitioner, were deficient and those deficiencies were later on removed by the petitioner. However, in Civil Writ Petition No.13747/2022, there was no deficiency in the refund application.

9. In the schedule, produced by learned counsel for the petitioner in the writ petition/s, it is indicated that in all the four cases, the amount of CGST, SGST and IGST has been refunded to the petitioner beyond 60 days, as envisaged by the provisions of Section 56 of the Act of 2017, however, in absence of any order for grant of interest in terms of the said provision, no interest has been paid to the petitioner.

10. It is not in dispute that in three cases, there were deficiencies and the deficiencies were later on rectified by the petitioner. The provisions of Section 56 of the Act of 2017, inter-alia, provides that if any tax, ordered to be refunded to any applicant, is not refunded within 60 days from the date of receipt of application, the interest at such date, not exceeding 6%, shall be payable for the period of delay beyond 60 days.

11. The indications made in Section 56 of the Act of 2017, pertaining to 'the date of receipt of the application', can only be read as date of receipt of a 'complete application' i.e. in case,

there are deficiencies, from the date the deficiencies are removed by the applicant.

12. As in the present case, there were deficiencies in three cases and in one case, there was no deficiency and the amount of CGST, SGST and IGST have been refunded to the petitioner beyond 60 days, the respondents are required to determine the actual delay and make payment of the amount of interest to the petitioner in terms of provisions of Section 56 of Act of 2017.

13. Consequently, the writ petitions, filed by the petitioner, are disposed of.

14. The respondents are directed to make payment of amount of interest to the petitioner in terms of the provision of Section 56 of the Act of 2017, calculating the period of 60 days from the date of completing the application.

15. The petitioner, in this regard, would make an application to the respondents pointing out the amount of interest due to the petitioner and from the date of submission of the applications, within a period of four weeks, the amount of interest shall be paid to the petitioner.

16. A copy of this order be separately placed in each connected file.

(ASHUTOSH KUMAR),J

(ARUN BHANSALI),J

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