

**IN THE HIGH COURT OF GUJARAT AT AHMEDABAD****R/SPECIAL CIVIL APPLICATION NO. 18591 of 2018****FOR APPROVAL AND SIGNATURE:****HONOURABLE MR.JUSTICE J.B.PARDIWALA****and****HONOURABLE MR.JUSTICE A.C. RAO**

1	Whether Reporters of Local Papers may be allowed to see the judgment ?	<b>NO</b>
2	To be referred to the Reporter or not ?	<b>NO</b>
3	Whether their Lordships wish to see the fair copy of the judgment ?	<b>NO</b>
4	Whether this case involves a substantial question of law as to the interpretation of the Constitution of India or any order made thereunder ?	<b>NO</b>

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WILLOWOOD CHEMICALS PVT. LTD. & 1 other(s)

Versus

UNION OF INDIA & 2 other(s)

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Appearance:

MR VINAY SHRAFF, ADVOCATE WITH MR.VISHAL J DAVE(6515) for the  
Petitioner(s) No. 1,2

MR VINAY SHRAFF, ADVOCATE WITH NIPUN SINGHVI(9653) for the  
Petitioner(s) No. 1

VIRAL K SHAH(5210) for the Respondent(s) No. 1,2,3

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**CORAM: HONOURABLE MR.JUSTICE J.B.PARDIWALA****and****HONOURABLE MR.JUSTICE A.C. RAO**

**Date : 10/07/2019**

**ORAL JUDGMENT**

**(PER : HONOURABLE MR.JUSTICE J.B.PARDIWALA)**

1. By this writ-application under Article 226 of the Constitution of India, the writ-applicants have prayed for the following reliefs:-

*4(a) To issue writ of mandamus and/or any other appropriate writ(s) for directions to the respondents for providing appropriate compensation as well as interest, for delay in the granting of refund under the provisions of section 54 read with Section 56 of the CGST Act, Rule 91, Rule 94 and Rule 96 of the CGST Rules, 2017;*

*(b) To issue order(s), direction(s), writ(s) or any other relief(s) as this Hon'ble Court deems fit and proper in the facts and circumstances of the case and in the interest of justice;*

*(c) To award costs of an incidental to this application be paid by the respondents;*

2. The issue raised in this writ-application is squarely covered by the judgment rendered by this Court in the case of *M/s. Saraf Natural Stone Vs. Union of India; Special Civil Application No.15925 of 2018.*

3. In the case on hand, the delay in refund is as under:-

***Delay in refund for Willwood Chemicals Private Limited***

Month	Refund Amount	Date of filing of GSTR 38	7 days from Return Filing	Date of Refund	Delay in days
July'17	22,70,341.26	12/09/17	19/09/2017	30/06/2018	284
Aug'17	42,42,730.00	24/10/2017	31/10/2017	30/06/2018	242
Sept'17	26,21,293.00	02/12/17	09/12/.2017	30/06/2018	203
Oct'17	134,52,532.89	21/12/2018	28/12/2018	30/06/2018	184
Nov'17	678,45,086.20	03/01/18	10/01/18	30/06/2018	171

4. For the reasons assigned in the Special Civil Application No.15925 of 2018, decided on 10/07/2019, this writ-application is allowed to the extent that the writ-applicants are entitled to the interest for the delayed payment at the rate of 9% per annum. The authority concerned shall look into the chart provided by the writ-applicants, which is at Page-30, Annexure-D to the writ-application and calculate the aggregate amount of refund. On the aggregate amount of refund, the writ-applicants are entitled to 9% per annum interest from the date of filing of the GSTR-38. The respondents shall undertake this exercise at the earliest and calculate the requisite amount towards the interest. Let this exercise be undertaken and completed within a period of two months from the date of receipt of the writ of this order. The requisite amount towards the interest shall be paid to the writ-applicants within a period of two months from the date of receipt of the writ of this order.

5. With the above, this writ-application is disposed of.

(J. B. PARDIWALA, J)

(A. C. RAO, J)

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