

**IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**  
**R/SPECIAL CIVIL APPLICATION NO. 141 of 2022**

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M/S SNG IMPEX THROUGH PROPRIETOR SATYA NARAYAN GUPTA  
Versus  
PRINCIPAL COMMISSIONER OF CUSTOMS

=====

Appearance:  
MR RAVIRAJ SINGH H CHOUDHARY(10037) for the Petitioner(s) No. 1  
MR UTKARSH R SHARMA(6157) for the Respondent(s) No. 1,2

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**CORAM: HONOURABLE MR. JUSTICE J.B.PARDIWALA**  
and  
**HONOURABLE MS. JUSTICE NISHA M. THAKORE**

**Date : 09/03/2022**

**ORAL ORDER**

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

1. By this writ application under Article 226 of the Constitution of India, the writ applicant has prayed for the following reliefs; सत्यमेव जयते

*“(a) Admit and allow the present petition;*

*(b) issue writ of mandamus or any other appropriate writ directing the respondent authorities to immediately sanction the refund of IGST of Rs.7,69,093/- paid in regard to the goods exported i.,e., Zero Rated Supplies made vide shipping bills mentioned herein above;*

*(c ) to direct the respondent authorities to pay interest @ 12% to the petitioner herein on the amount of refund of IGST mentioned herein above from the date of shipping bills uptill the date on which the amount of refund is paid to the petitioner herein, as the same is arbitrary and illegally withheld*

*by the respondent authorities;*

*(d) to grant an ex-parte ad interim order in favour of the petitioner herein in terms of prayer clause 'B' and 'C' and*

*(e) to pass any other order(s) or direction (s) which this Hon'ble Court may deem fit and proper in the facts and circumstances of the instant case as well as in the interest of justice."*

2. We have heard Mr. Raviraj Singh H. Choudhary, the learned counsel appearing for the writ applicant and Mr. Utkarsh Sharma, the learned standing counsel appearing for the respondents.

3. At the outset, Mr. Choudhary, the learned counsel submitted that during the pendency of the present writ application, the refund of IGST of Rs.7,69,093/- has been sanctioned and paid to the writ applicant by way of a cheque. However, his only grievance now is that the statutory interest for the delayed payment at the rate of 7% has not been paid.

4. The issue as regards payment of interest is no longer *res integra* after the judgment of this High Court in the case of *M/s. Amit Cotton Industries vs. Principal Commissioner of Customs*, Special Civil Application No.20126 of 2018. In such circumstances, referred to above, the respondents are directed to calculate the interest on the principal amount at the rate of 7% and

make the necessary payment to the writ applicant within a period of six weeks from today.

5. With the aforesaid, this writ application stands disposed of.

Direct service is permitted.



(J. B. PARDIWALA, J)

(NISHA M. THAKORE, J)

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THE HIGH COURT  
OF GUJARAT

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