

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 17688 of 2019**

=====

RAMESWAR UDYOG PVT. LTD.**Versus****UNION OF INDIA**

=====

Appearance:**UCHIT N SHETH(7336) for the Petitioner(s) No. 1,2****ADVOCATE NOTICE SERVED(81) for the Respondent(s) No. 4****NOTICE SERVED(4) for the Respondent(s) No. 1,2,3**

=====

CORAM: HONOURABLE MR. JUSTICE J.B.PARDIWALA**and****HONOURABLE MR. JUSTICE ILESH J. VORA****Date : 18/03/2021****ORAL ORDER****(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:-

“(A) This Hon'ble Court may be pleased to issue a writ of mandamus or a writ in the nature of mandamus or any other appropriate writ or order directing the learned respondents to forthwith allow necessary amendments in the GST portal in respect of 14 pending export invoices and also forthwith grant pending refund of Rs.38,84,875/- in respect of exports made through such 14 invoices in the month of July 2017 along with appropriate interest on such refund amount;

(B) In the alternative this Hon'ble Court may be pleased to issue a writ of mandamus or a writ in the nature of mandamus or any other appropriate writ or order directing the learned respondents to forthwith grant pending refund of Rs.38,84,875/- manually in respect of the exports made in the month of July 2017 along with appropriate interest on such refund amount;

(C) Pending notice, admission and final hearing of this petition, this Hon'ble Court may be pleased to direct the learned respondents to forthwith grant pending refund of Rs.38,84,875/- in respect of exports made through 14 invoices in the month of July 2017 along

with appropriate interest on such refund amount;

(D) Ex parte ad interim relief in terms of prayer C ma kindly be granted.”

2. The writ applicants are the exporters of the goods. The writ applicants exported the goods on payment of tax under the Integrated Goods and Services Tax Act, 2017 (for short “The IGST Act”) for the month of July, 2017.
3. Certain errors were made while furnishing the details outward supplies in the Form GSTR-1 on account of which there was a mismatch between the GST portal data and data on the ICEGATE customs portal and hence, the refund of the IGST was not granted for the month of July, 2017.
4. The Central Board of Indirect Taxes and Customs issued Circular providing for the steps to be taken for amending the GST portal data in case of exporters. The writ applicants approached the GST authorities under the aegis of such Circular number of times.
5. While the writ applicants were allowed to amend 28 invoices on the portal, they were not being permitted to amend the remaining 14 invoices on the portal because of technical error on the portal. The writ applicants pointed this out on number of occasions to the authorities, but no positive result was achieved.
6. In such circumstances, the writ applicants are here before this Court with the present writ application.

7. We have heard Mr. Uchit N. Sheth, the learned counsel appearing for the writ applicants and Mr. Dhaval Vyas, the learned Sr. Standing Counsel appearing for the respondents.
8. This matter was taken up for hearing in the first session being the very first matter of today's cause list. After due deliberation, Mr. Vyas, the learned Sr. Standing Counsel suggested to keep the matter in the second session to enable him to take appropriate instructions in the matter from the concerned authority.
9. Mr. Vyas has reverted to us with the following suggestions:
 - (i) The exporter may approach the port of export/customs Zonal Office with the copy of GSTR-1 and GSTR-3 B along with the certificate of the Chartered Accountant stating that there is no discrepancy between the IGST amount refunded on exports and the actual IGST amount on exports. As per the Circular No.12/2018-Customs dated 29.05.2018, the following procedure shall be undertaken :-
 - (a) The application received from such exporter would be thereafter escalated to the Customs Policy wing through Zonal Office.
 - (b) Customs Policy Wing shall thereafter send the list of exporters to GSTN.
 - (c) GSTN shall send a confirmatory e-mail to these exporters regarding the transmission of records of customs EDI system.

(d) Once the records are transmitted by GSTN to the Customs System, the usual procedure adopted in case of sanction of IGST refunds would be followed.

10. We dispose of this writ application with a direction to the respondent No.4 to immediately act as per the above and sanction the refund, in accordance with law, as claimed by the writ applicants within a period of 12 weeks from the date of receipt of this order. In case of any further difficulty, it shall be open for the writ applicants to revive this writ application. One copy of this order shall be furnished to Mr. Dhaval Vyas, the learned Sr. Standing Counsel appearing for the respondents for its onward communication. Mr. Vyas is requested to forward the order passed by this Court today informing the respondent No.4 to act accordingly. If the respondent No.4 is in need of any further information from the writ applicants, such information shall be furnished at the earliest.

(J. B. PARDIWALA, J)

(ILESH J. VORA, J)

SUCHIT