



**IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
ORDINARY ORIGINAL CIVIL JURISDICTION**

**WRIT PETITION NO. 3000 OF 2023**

West India Continental Oils Fats Pvt. Ltd.  
a company registered under the  
Companies Act, 2013, having its  
Office at 122, Ajay Industrial Estate,  
B-Anjirwadi, Mazgaon, Mumbai – 400 010

...Petitioner

**Versus**

1. The Union of India,  
through the Secretary  
Ministry of Finance,  
Department of Revenue, New Delhi

2. The Assistant Commissioner,  
Division IV CGST & Central Excise,  
Mumbai Central have his office at  
Mumbai Central, 115, GST Bhavan,  
M. K. Road, Churchgate, Mumbai – 20

3. The Commissioner,  
CGST and CX, Mumbai Central  
have his office at 115, GST Bhavan,  
M. K. Road, Churchgate, Mumbai-20

...Respondents

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**Mr. Jas Sanghavi** a/w Ms. Linzy Sharan, Mr. Vikas Poojary i/by PDS  
Legal for the Petitioner.

**Mr. Y. R. Mishra** a/w Mr. Saket R. Ketkar for the Respondents.

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**CORAM : M.S. Sonak &  
Advait M. Sethna, JJ.**

**RESERVED ON : 07 October 2025**

**PRONOUNCED ON : 17 October 2025**

**JUDGMENT:- (Per Advait M. Sethna, J.)**

1. The Petitioner has approached this Court by filing the present Petition under Article 226 of the Constitution of India praying for the following substantive reliefs which read thus: -

*“a) that this Hon'ble Court be pleased to issue a Writ of Certiorari or a writ in the nature of Certiorari or any other writ, order or direction under Article 226 of the Constitution of India calling for the records pertaining to the Petitioner's case and after going into the validity and legality thereof to quash and set aside impugned order dated 31.01.2023 issued in FORM GST RFD-06 by Respondent No. 2 to the extent it rejects the claim of interest of Rs. 71,31,225/-.*

*(b) that this Hon'ble Court be pleased to issue a writ of Mandamus or a writ in the nature of Mandamus or any other writ or order or direction under Article 226 of the Constitution of India ordering and directing the Respondents by themselves and/or their officers and/or subordinates to forthwith grant and sanction interest of Rs. 71,31,225/- to the Petitioner.”*

2. Rule. Rule is made returnable forthwith by the consent of the parties. We have heard Mr. Sanghavi for the Petitioner and Mr. Mishra for the respondents and with their assistance we have perused the record.

**Factual matrix**

3. The facts, in brief, necessary for adjudicating this Petition are

set out below:-

4. The Petitioner is a company incorporated under the Companies Act, 1956, engaged in the import of palm oil (crude and refined) for trading in India.

5. The Petitioner was fastened with the liability to pay Integrated Goods and Services Tax (“**IGST**”) on reverse charge basis in terms of notification No.8 of 2017-Integrated Tax (Rate) read with notification No.10/2017-Integrated Tax (Rate) and corrigendum dated 30 June 2017 to the said notification No.8 of 2017 by the respondents. The petitioner paid IGST of INR 2,62,37,558/- during the period of July 2017 to April 2019, on ocean freight for the goods imported at the ports, by the Petitioner, in the State of Maharashtra.

6. The Petitioner on 10 July 2019 filed Writ Petition No.8318 of 2019 in this Court challenging the notification No.8 of 2017 and 10 of 2017 (supra) respectively. The Petitioner assailed such notifications being contrary to Section 5(3) of the IGST Act and beyond the legislative competence of the respondents to issue the said notifications (supra).

7. This Court by an order dated 10 August 2022, *inter alia* in the case of the Petitioner held and declared that serial No.10 of the said notifications (supra) read with the corrigendum dated 30 June 2017 (supra) to the said notification No.8 of 2017 (supra) were unconstitutional to the extent they sought to levy IGST on ocean freight. The Court by the said order also directed the respondents to refund the amount of IGST along with applicable interest thereon, in

accordance with law.

8. The Petitioner by a letter/communication dated 30 September 2022 requested Respondent No.3 to grant refund of IGST of Rs.2,62,37,558/- paid by them on ocean freight, under reverse charge mechanism, along with interest thereon.

9. Pursuant to the above, it was by a communication dated 17 October 2022 that the Respondent No.2 directed the Petitioner to file a refund application on common portal.

10. The Petitioner, on 15 December 2022 filed about 20 refund applications pursuant to the directions of Respondent No.2, which were withdrawn on 21 December 2022 by the Petitioner being filed under the wrong category.

11. The Petitioner on 6 January 2023 filed another refund application on the common portal seeking refund of IGST of Rs.2,62,37,558/- paid by it, on ocean freight under the reverse charge mechanism along with interest of Rs.71,31,225/-. Such application of the Petitioner was duly acknowledged by the Respondent No.2 on 18 January 2023.

12. The Respondent No.2 issued a show cause notice dated 24 January 2023 in form GST RFD-08 calling upon the Petitioner to show cause as to why the amount of Rs.71,31,225/- claimed as interest ought not to be rejected as the refund was paid by the respondents within the time limit of 60 days, as prescribed under Section 54 read with Section 56 of the CGST Act.

13. It was on 30 January 2023 that the Petitioner filed a detailed reply to the show cause notice (supra) to mainly contend that Section 54 of the CGST Act was not applicable in the given facts. The Petitioner in such reply also relied on certain judicial decisions to contend that Section 54 of the CGST Act is applicable only to claim refund of any tax paid under the provisions of the CGST Act. According to the Petitioner the amount collected by the revenue from the Petitioner on reverse charge mechanism on ocean freight cannot be considered as tax and therefore Section 54 of the CGST Act would thus not be applicable.

14. By Order dated 31 January 2023 the Respondent No.2 issued in FORM GST RFD-06 (*"Impugned Order"*) sanctioned refund of Rs.2,62,37,558/- in favour of the Petitioner and rejected the claim of the Petitioner towards interest amounting to Rs.71,31,225/-, in light of the reasons recorded in the said order.

15. Being aggrieved by the Impugned Order (supra) the Petitioner has approached this Court by way of the Writ Petition.

*16. In the above factual backdrop, we are now called upon to adjudicate whether the claim of the Petitioner towards interest of Rs.71,31,225/- rejected by the respondents vide the Impugned Order, can be sanctioned in accordance with law.*

### **Rival Contentions**

17. Mr. Jas Sanghavi, learned counsel for the Petitioner would in support of the averments made in the Petition submit that the

Impugned Order is legally untenable, which ought to be set aside by this Court. Consequently the Petitioner is entitled to the interest amount of Rs.71,31,225/- as prayed for in the Petition. According to him, the Impugned Order which denies claim of interest to the Petitioner is *ex facie* contrary to the decision of this Court in the Petitioner's own case in Writ Petition No.8318 of 2019 dated 10 August 2022. By the said decision this Court relying on the judgment of the Supreme Court in ***Union of India Vs. Mohit Minerals Pvt. Ltd.***<sup>1</sup> has declared that serial No.10 of notification No.10 of 2017-Integrated Tax (Rate) dated 20 June 2017 read with Section 5 (3) of the IGST Act, along with notification No.8 of 2017 dated 20 June 2017 ("***The said Notifications***") and corrigendum dated 30 June 2017 to the notification No.8 of 2017, to the extent they impose IGST on the impugned transaction to be unconstitutional. This Court in passing such order had followed the decision of the Supreme Court in ***Mohit Minerals Pvt. Ltd.*** (supra). Thus, according to him, the Impugned Order would run contrary to the decision not just of this Court but also of the Supreme Court cited (supra) and consequently the Petitioner is entitled to the interest claimed by it in the Petition.

**18.** Mr. Sanghavi would then submit that by the order of this Court dated 10 August 2022 (supra) in the Petitioner's own case, the Court had also directed the respondents to refund the amount along with applicable interest in accordance with law. Accordingly, the respondents were bound to grant such refund along with the interest

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<sup>1</sup> 2022 (61) G.S.T.L. 257 (S.C.)

and by refusing to do so through the Impugned Order has acted in complete contravention to the said order passed by this Court.

19. Mr. Sanghavi would urge that when the said notifications (supra) were itself held to be unconstitutional by the Supreme Court, no amount could have been collected by the respondents. Accordingly, the amount of IGST on ocean freight paid by the Petitioner and retained by the respondents, until refunded, was *ex facie* without authority of law. Consequently, the respondents are liable to pay interest to the Petitioner from the date of deposit of the said amount of Rs.2,62,37,558/- by the Petitioner.

20. Mr. Sanghavi would then place reliance on Article 265 of the Constitution of India, to submit that in the given case, the amount of IGST on ocean freight illegally retained by the respondents, violates Article 265 of the Constitution of India. The respondents were therefore obligated to refund the said amount along with interest from the date of the amount being deposited by the Petitioner. The impugned action of the respondents rejecting the Petitioner's claim of interest is contrary to the the constitutional mandate under Article 265 of the Constitution of India.

21. Mr. Sanghavi referring to the Impugned Order would submit that the Respondent No.2 has grossly erred in rejecting the Petitioner's genuine and legal claim of interest by erroneously holding that the period of 60 days has not expired from the date of filing of refund application. On such ground the Petitioner's claim of interest was rejected by the respondents by referring to Sections 54

read with 56 of the CGST Act. In this regard, according to Mr. Sanghavi, Section 54 of the Act was applicable only for claiming refund of tax which is paid under the provisions of the said Act. As the amount collected by the respondents was without authority of law. Therefore, the respondent's reliance on Section 54 of the CGST Act to justify its action is misplaced and misconceived.

**22.** According to Mr. Sanghavi the rejection of interest by the respondents in the given factual matrix is contrary to the decision of the Apex Court in the case of *Ranbaxy Laboratories Ltd. Vs. Union of India & Ors.*<sup>2</sup> and the following decision in *Union of India Vs. Hamdard (WAQF) Laboratories*<sup>3</sup>. He would urge that the Impugned Order of the respondents insofar as it denies interest on refund of the amount paid as ocean freight, being contrary to law, violates the well recognized doctrine of restitution. Thus, the respondents are bound to make good the benefit of the amount erroneously retained by it and pay interest thereon.

**23.** Per contra Mr. Mishra, learned counsel for the respondents has emphatically supported the Impugned Order of the respondents. He would place due reliance on the affidavit in reply dated 31 August 2023 filed by one MVK Narasimharao, Assistant Commissioner of CGST and Central Excise, Div-IV, Mumbai Central. He would adopt the averments made in the said affidavit in reply which is on record of this Court, in support of his contentions.

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<sup>2</sup> (2011) 273 E.L.T. 3 (S.C.)

<sup>3</sup> 2016 (333) E.L.T. 193 (SC)

24. Mr. Mishra would urge that the Petitioner is not entitled to the benefit and/or applicability of the decision of this Court in Writ Petition No.8318 of 2019 dated 10 August 2022 cited (supra). This is inasmuch as the Petitioner failed to apply for the refund of the IGST amount within 8 weeks which disentitled the Petitioner from claiming interest on such amount. He would thus submit that the decision of the Supreme Court in *Mohit Minerals Pvt. Ltd.* (supra) referred to by this Court in its order of 10 August 2022 will not be applicable to the case of this Petitioner.

25. Mr. Mishra would refer to the provisions of Section 54 and 56 of the CGST Act. This is to contend that the time limit of 60 days as stipulated under the said provisions for the grant of refund had not expired. In other words the amount of Rs.2,62,37,558/- of IGST levied on the Petitioner under the reverse charge mechanism was refunded within the stipulated time limit of 60 days. Thus, there is no question of payment of any interest as erroneously claimed by the Petitioner. For such reason he would strongly support such reasoning in the impugned order to reject the interest claimed by the Petitioner, in the given facts.

26. Mr. Mishra by placing reliance on the affidavit in reply of the respondents has submitted that the refund processing by tax officers has been made online and disbursal through a single authority w.e.f. 26 September 2019. Accordingly, the Petitioner was directed to file a refund application online on the GST portal. In fact, the Petitioner filed the refund application on GST portal on 6 January 2023 and the

IGST was refunded within 60 days of such application by the Petitioner. Therefore, the Petitioner's claim of interest of Rs.71,31,225/- under Section 54 read with Section 56 of the Act is inadmissible and illegal.

27. Mr. Mishra would thus submit that the Petition is devoid of merit and ought to be dismissed with costs.

28. Mr. Sanghavi in the rejoinder has reiterated the submissions made by him as noted above. In response to Mr. Mishra's submission and reliance specifically to paragraph (iii) of the Impugned Order in regard to refunding the IGST amount to the Petitioner within 60 days as stipulated under Section 54 read with Section 56 of the IGST Act he would urge the Court to refer to paragraph (ii) of the said order. He would submit that in the said paragraph, the respondents have casually brushed aside the application of the decision of the Gujarat High Court in the case of *Cosmol Energy Pvt. Ltd. Vs. State of Gujarat*<sup>4</sup> on a fallacious basis that the ratio of the said decision cannot be made applicable to the present Petitioner. He would submit that the said decision would squarely apply to the given facts inasmuch as the Gujarat High Court has, referring to Sections 54 of the CGST Act held that the IGST collected by the revenue was without authority of law, when collected on ocean freight, under reverse charge mechanism. The Gujarat High Court had also referred to the said Notifications which were declared unconstitutional. This would strike at the very basis of the Impugned Order rendering it to

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<sup>4</sup> 2021 (55) G.S.T.L. 390 (Guj.)

be untenable and illegal.

### **Analysis**

**29.** At the very outset, it is to be noted that the subject transaction in this case is delineated into two parts. Firstly, the refund claimed by the petitioner on account of retention by the respondents of IGST of Rs.2,62,37,558/- on ocean freight under reverse charge mechanism. Secondly, the rejection of interest of Rs.71,31,225/- payable to the Petitioner, which is assailed in these proceedings, as the Petitioner would contend that there was obligation to pay such IGST, in law.

**30.** In analyzing the above, we find that undisputedly, the amount of Rs.2,62,37,558/- is paid by the Petitioner. The collection of the said tax by the respondents, was rooted in the Notifications No. 8 and 10 of 2017 (*Supra*) read with the corrigendum dated 30 June 2017, issued to the Notification 8 of 2017.

**31.** This very issue came up for consideration before a coordinate Bench of this Court (K. R. Shriram, J. as His Lordship then was and Arif. S. Doctor, J.) in the Petitioner's own case (*supra*) in Writ Petition No.8318 of 2019, dated 10 August 2022. This Court categorically held thus: -

*“Therefore we hold and declare that serial No.10 of the notification 10 of 2017-Integrated Tax (Rate) dated 28 June 2017 read with Section 5(3) of the IGST Act, coupled with notification No.8 of 2017-Integrated Tax (Rate) dated 28 June 2017 and corrigendum to the said notification dated 30 June 2017, to the extent these seek to impose IGST on the impugned*

*transaction to be unconstitutional. Petitions disposed.”*

The above decision of this court duly considers and follows the judgment of the Supreme Court in ***Mohit Minerals Pvt. Ltd.*** (supra). Here, the Supreme Court had the occasion to consider the issue as to whether an Indian importer can be subject to the levy of the IGST on the component of ocean freight paid by the foreign seller to a foreign shipping line, on a reversed charge basis. The constitutional validity of the said Notifications i.e. 8 of 2017 and 10 of 2017 (supra) being ultra vires the IGST and CGST Act, were challenged by the Union of India in the said case before the Supreme Court in SLP where decision of the Gujarat High Court was assailed.

**32.** The Supreme Court in its judgment on considering the rival contentions and the legal framework dismissed the Appeal of Union of India. It held thus:-

*“(iii) The IGST Act and the CGST Act define reverse charge and prescribe the entity that is to be taxed for these purposes. The specification of the recipient - in this case the importer - by Notification No. 10/2017 is only clarificatory. The Government by notification did not specify a taxable person different from the recipient prescribed in Section 5(3) of the IGST Act for the purposes of reverse charge;*

*(iv) Section 5(4) of the IGST Act enables the Central Government to specify a class of registered persons as the recipients, thereby conferring the power of creating a deeming fiction on the delegated legislation;*

*(v) The impugned levy imposed on the 'service aspect of the transaction is in violation of the principle of 'composite supply' enshrined under Section 2(30) read with Section 8 of the CGST*

*Act. Since the Indian importer is liable to pay IGST on the 'composite supply', comprising of supply of goods and supply of services of transportation, insurance, etc. in a CIF contract, a separate levy on the Indian importer for the 'supply of services' by the shipping line would be in violation of Section 8 of the CGST Act.”*

33. The decision of the Supreme Court (supra) makes it crystal clear that a separate levy of IGST by the revenue on the component of ocean freight under the reverse charge mechanism, premised on the IGST notifications 8 and 10 of 2017, was in violation of Section 8 of the CGST Act and the overall scheme of the GST legislation. What follows thus is that the revenue/respondents were legally obligated and liable to refund the amount of Rs . 2,62,37,558/- towards IGST paid by the Petitioner on ocean freight for the imported goods, which they eventually did.

34. We may now advert to another decision of a coordinate Bench of this Court (G. S. Kulkarni & F. P. Pooniwala, JJ.) in ***M/s. Sanathan Textile Pvt. Ltd. Vs. Union of India & Ors.***<sup>5</sup> where the court was dealing with the issue of refund of duty/tax paid by the Petitioner on the ocean freight on reverse charge mechanism. The Court upon considering various decisions including the decision of the Supreme Court in ***Mohit Menerals Pvt. Ltd.*** (supra) held that the part of relief in regard to the payment of duty/tax on ocean freight, on the basis of reverse charge mechanism, premised on the notifications 8 and 10 of 2017 stand covered by the said decision of the Supreme Court. In other words, this Court reiterated that since the Indian importer is

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<sup>5</sup> Order dated 4 March 2024 passed in Writ Petition No.184 of 2019

liable to pay IGST on the 'composite supply' comprising of supply of goods and supply of services of transportation, insurance etc. in a CIF contract, a separate levy on the Indian importer for supply of services by the shipping line would be violative of Section 8 of the GST Act. Thus, the stand taken by the Petitioner in the given factual matrix, also aligns with the said decision.

35. Mr. Mishra, learned counsel for the revenue has strongly supported the impugned order to submit that there is no illegality, much less irregularity therein so as to warrant any interference. He would in support of his submissions refer to paragraph (iii) of the Impugned Order. This is to contend that as the refund claim of IGST Rs.2,62,37,558/- was sanctioned/paid by the respondents within the statutory period of 60 days, the issue of payment of interest on such amount does not arise. In this context such submission of Mr. Mishra does not assist the case of the revenue. Such is for the reason that as noted above, the said amount of IGST collected from the Petitioner by the respondents, which is now refunded, is not payable at all in law. This is because such tax based on the said Notifications were struck down by the Supreme Court in **Mohit Minerals Pvt Ltd.** followed by the decision in the Petitioner's own case (Supra) which declared the same to be unconstitutional. Given such situation, the liability to pay tax imposed on the Petitioner, on reverse charge mechanism, by the respondents has no legs in law to stand on. At this juncture, it is pertinent to refer to the observation of the Supreme Court in the case of ***Mohit Minerals Pvt. Ltd.*** (supra) as

noted above, that a tax on supply of service, which has already been included by the legislation as a tax on composite supply of goods, cannot be permitted. This would completely be applicable in the given factual complexion to the case of the Petitioner.

36. At this juncture, it may be apposite to refer to the decision of the Supreme Court in the case of ***Ranbaxy Laboratories Ltd.*** (supra) and the following decision in ***Hamdard (WAQF) Laboratories*** (supra). The Supreme Court was considering the interpretation of Section 11 BB of the erstwhile Central Excise Act, 1994 which is in *pari materia* to Section 54 and 56 of the CGST Act. In this context, the Supreme Court recognized the obligation of the revenue to pay the statutory interest within a period of 3 months from the date of receipt of the application in this regard. Thus, juxtaposing this with Section 54 and 56 of the CGST Act, we agree with Mr. Sanghavi that the respondents cannot shirk the statutory obligation to pay interest within the time line of 60 days as stipulated under Section 54 read with Section 56 of the CGST Act. It would be apposite to also refer to a recent decision of this Court in ***Altisource Business Solutions India Pvt. Ltd. Vs. Union of India***<sup>6</sup> where, in similar factual matrix and in the context of interpreting Section 54 and 56 of the CGST Act where we have gainfully relied on the decision of the Supreme Court in the case of ***Ranbaxy Laboratories Ltd.*** (supra). Thus, a conjoint reading of these decisions would militate against the stand of the respondents in support of the Impugned Order, in denying the interest to the Petitioner.

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<sup>6</sup> Order dated 30 September 2025 passed in Writ Petition No.5312 of 2024

37. Adverting to the above, we are not in agreement with the submission of Mr. Mishra that the claim of the Petitioner towards grant of interest is justified under Section 54 and 56 of the CGST Act. This is because Section 54 of the Act can only be applicable for claiming refund of any tax which is paid in accordance with and under the framework of the CGST Act and its extant provisions. The said Section would not apply in a situation where revenue or the respondents have no authority to collect the IGST paid by the Petitioner on reverse charge mechanism on the ocean freight, from the date of payment to the date of refund. This would further be in the teeth of the order of this Court dated 10 August 2022 in Writ Petition No.8318 of 2019 (supra) where a coordinate Bench of this Court has in terms struck down notification No.8 of 2017 read with the corrigendum dated 30 June 2017 to the extent they seek to impose IGST, to be unconstitutional. This Court directed that wherever the refund is payable, the same shall be paid within 8 weeks with applicable interest, in accordance with law. Thus, it is incumbent on the respondents to pay interest to the Petitioner on the IGST of Rs Rs.2,62,37,558/- paid under reverse charge mechanism on ocean freight, in the given facts and circumstances.

38. At this juncture, we find merit in the submission of Mr. Sanghavi who would urge that the stand of the respondents in the impugned order to the effect that the judgment of the Gujarat High Court in ***Cosmol Energy Pvt. Ltd.*** (supra) cannot be restricted to the Petitioner only in that case. It is trite law that a judgment is an

authority for what it decides Such decisions are judgments *in rem* and the ratio cannot be restricted and/or limited to the Petitioner exclusively in that particular case. We are afraid that we cannot accept such contention as it would run contrary to settled norms of jurisprudence which cannot be countenanced. In any event, in the said decision of the Gujarat High Court in ***Cosmol Energy Pvt. Ltd.*** (supra) the Court reiterated that Section 54 of the CGST Act applies only to refund of tax paid under the said Act, and not to the IGST collected without authority of law as that cannot be considered as tax. Therefore, we are not able to accept the submission of the respondents to justify their action by making an attempt to render the said decision inapplicable to the given facts, which is not tenable, much less acceptable.

**39.** Further to the above, we may also note that the rejection of the respondents to pay the interest as demanded by the Petitioner, in the given facts, in terms of the impugned order would violate the constitutional mandate under Article 265. It may be noted that the IGST was paid by the Petitioner under reverse charge mechanism was itself illegal and therefore, directed to be refunded by this Court vide its order dated 10 August 2022 (supra). *A fortiori*, the Petitioner is legally entitled to claim interest on such refunded amount of tax paid without authority of law and contrary to Article 265 of the Constitution.

**40.** In our view, there is another significant aspect which cannot be lost sight of in the above context which is the decision of the

Supreme Court in the case of *Mafatlal Industries Vs. Union of India*,<sup>7</sup> which is the *locus classicus* on the doctrine of unjust enrichment. What follows is that one cannot enrich oneself illegally and consequently, one is bound to return the amount wrongfully paid without legal authority. Admittedly, the Petitioner had paid the amount of IGST which the respondents utilized up to the date of grant of refund. Having utilized such amounts of the Petitioner there is no justification, legal or otherwise to deny interest to the Petitioner. To deprive the Petitioner of interest, in the given facts, would run contrary to the well recognized legal principle of restitution which also finds statutory force under Section 144 of the Civil Procedure Code (CPC).

41. In light of the above discussion, the submission of Mr. Mishra as also set out in affidavit of reply dated 31 August 2023 filed on behalf of the respondents that the Petitioner did not apply for refund within the time limit of 8 weeks granted by the Court in its order dated 10 August 2022 in Writ Petition No.8318 of 2019 (supra) is not convincing much less persuasive. As noted by us in the facts noted above it is quite clear that the Petitioner was consistently and in a bona fide manner pursuing its refund claim with the respondents. In any event, as the IGST collected from the Petitioner under the reverse charge mechanism on the ocean freight is itself illegal and in fact unconstitutional as so declared by this Court in its order dated 10 August 2022 in Writ Petition No.8318 of 2019 (supra), premised on the judgment of the Supreme Court in *Mohit*

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<sup>7</sup>. (1997 5 SCC 536 SC)

***Minerals Pvt. Ltd.*** (supra). The Petitioner cannot therefore be deprived of its right to be paid interest on the amount of IGST refunded to the Petitioner who was, in the very first place, not at all liable to pay such tax. Accepting the contentions of the respondents in rejecting the interest as claimed by the Petitioner in the given factual complexion, would tantamount to conferring a premium on unjust enrichment as discussed above, which we cannot accede to.

**42.** For all of the above reasons, in our view, the Petitioner has made out a fit case for claiming interest of Rs.71,31,225/- which ought to be sanctioned and paid to the Petitioner forthwith and in no event later than 4 weeks from the date of uploading of this judgment. At this juncture, we clarify that in the absence of any material placed on record by the respondents, to the contrary, we do not find any reason to doubt and/or disbelieve the interest quantified at Rs.71,31,225/- claimed by the Petitioner in the present proceedings.

**43.** The rule is made absolute in the above terms. No order as to costs.

**44.** Parties to act upon an authenticated copy of this judgment.

**(Advait M. Sethna, J)**

**(M. S. Sonak, J.)**