

Prajakta Vartak

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO. 2410 OF 2025

Satyen Ploymers Private Limited

...Petitioner

Vs

The Union of India & Ors.

...Respondents

Mr. Ishan Patkar with Ms. Gamyra Saralam i/b. Malvi Ranchoddas & Co. for the
Petitioner.

Ms. Maya Majumdar with Ms. Sangeeta Yadav for the Respondent Nos.4 & 5.

CORAM: G. S. KULKARNI &
AARTI SATHE, JJ.
DATE: 15 APRIL 2026.

P.C.

1. *Prima facie*, we are of the clear opinion that the concerned officials are in breach of the order dated 11 September 2023 passed by a co-ordinate Bench of this Court, of which one of us (G. S. Kulkarni, J.) was a member, in Writ Petition No. 4332 of 2022. The operative part of the said order is required to be noted, which reads thus:-

“ORDER

- i) The Petition is allowed in terms of prayer clause (c).
- ii) The Respondents are directed to refund of Rs.17,04,127/- to the Petitioner the IGST paid in respect of the zero rated supply under shipping bills in question alongwith interest as per the IGST Act.
- iii) Amount be released within a period of two weeks of the receipt of the authenticated copy of the present order by the concerned officers.
- iv) The Petition is allowed in the aforesaid terms. No costs.

2. We are informed that, pursuant to the said order, an amount of

Rs.17,04,127/- has already been refunded; however, the applicable interest has not been granted. The interest was required to be granted under the provisions of the Integrated Goods and Services Tax Act, 2017 (for short, “**IGST Act**”), and therefore, an appropriate position in that regard ought to have been adopted. The failure to grant such interest, as mandated under the provisions of the IGST Act, *prima facie* constitutes non-compliance of the order passed by the co-ordinate Bench of this Court and may amount to contempt of the said order. We grant an opportunity to the learned counsel for the Revenue to take instructions, failing which we shall proceed to pass further appropriate orders as the law would require.

3. At the request of learned counsel for the respondents, stand over to **17 April 2026**.

(AARTI SATHE, J.)

(G. S. KULKARNI, J.)