



229-2024

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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH, NAGPUR.

WRIT PETITION NO. 229 OF 2024

(Ascension Mercantile Pvt. Ltd. Vs. The Union of India & Ors.)

Office Notes, Office Memoranda of Coram,
appearances, Court's orders of directions
and Registrar's Orders.

Court's or Judge's orders.

Mr. Parth Parikh, Counsel for the petitioner (through VC).
Ms Ketki Jaltare – Vaidya, Counsel for respondent nos. 4 to 6.

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CORAM : ANIL L. PANSARE AND
NIVEDITA P. MEHTA, JJ.
MARCH 13, 2026

The request for refund duty made by the petitioner is rejected only on the count that an incorrect provision is mentioned. It appears that the petitioner applied for refund under Rule 18 of the Central Excise Rules, 2002 (for short "Rules of 2002"), whereas, the request ought to have been made under Section 11B of the Central Excise Act, 1944 (for short "Act of 1944").

2] Thus, apparently, the request to refund duty is rejected on technical ground. Respondent no.3, in our view, was under an obligation to assist entities/persons, like petitioner, to enable it to get legitimate dues, and accordingly, ought to have advised the petitioner to submit the request for refund under appropriate provision, in fact, the proper course was to process the request under Section 11B of the Act of 1944, though the refund was claimed under Rule 18 of the Rules of 2002.

3] The Counsel for respondent nos. 4 to 6 shall take instructions, as also, instruct respondent no.3 to take corrective steps.

4] List on 27/3/2026.

(JUDGE)

(JUDGE)

Sumit