IN THE HIGH COURT OF HIMACHAL PRADESH AT SHIMLA

CWP No.11706 of 2026

Decided on 09th September 2026

M/s Paramount Agrotech Food (P) Ltd

…Petitioner

Vs.

State of Himachal Pradesh and others

…Respondents

Coram

Hon'ble Mr. Justice Ajay Mohan Goel, Judge

Hon'ble Mr. Justice Yogesh Jaswal, Judge

[1]Whether approved for reporting?

For the petitioner : Mr. Ajay Vaidya, Advocate.

For the respondents : Mr. Sushant Keprate, Additional Advocate General.

Ajay Mohan Goel, Judge *(Oral)*

By way of this writ petition, the petitioner has prayed for the following reliefs:-

> *"i. Issue a writ of mandamus o any other appropriate writ, order or directions, directing the respondents to release refund of Rs.777375/- alongwith interest to the petitioner expeditiously within three weeks in pursuant to the order passed in Appeal No.AD020723000281W dated 21.11.2025 (Ann P-2) of the appellate authority.*
> *ii. Directing to the respondent to grant interest in terms of Section 56 under HPGST/CGST/IGST Act, 2017.*
> *iii. Grant ad-interim ex parte relief directing the respondents to provisionally credit the amount during the pendency of this petition."*

High Court of H.P.

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2. Learned counsel for the petitioner has submitted that in terms of the appellate order which was passed in favour of the petitioner, the petitioner is entitled for the release of refund of the amount, along with interest, which interest as per him is due from the year 2023.

3. On the other hand, learned Additional Advocate General has submitted that after the appeal was decided on 21.11.2025, as from the date when an application was filed by the petitioner for the refund of the amount, needful was done expeditiously by the Department. Thus, he submits that the petitioner is not entitled for any interest.

4. We are of the considered view that as Sections 54 and 56 of the GST Act, 2017, relate to the refund of tax and also interest on delayed refund, firstly, the issue of interest on purported delayed refund, if any, has to be raised by the party before the authority envisaged in the Act. If, after exhausting statutory remedies, the party is still not satisfied or for that matter there is any aggrieved party(s), then such party can invoke the jurisdiction of this Court under Article 226 of the Constitution of India under the "finality clause".

High Court of H.P.

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5. At this stage, Mr. Ajay Vaidya, Advocate, submits that it be observed that in case the petitioner approaches the authority on the issue of interest on delayed refund, then, the application of the petitioner be decided expeditiously.

6. We observe that in case the issue of interest on delayed refund is raised by the petitioner before the appropriate authority within two weeks from today, then, needful on the said application shall be done by the authority within a period of 60 days as from the date of the receipt of the application, of course, by adhering to the principles of natural justice. We have not made any observation on the merits of the case.

7. With these observations, the petition stands disposed of, so also pending miscellaneous applications, if any.

(Ajay Mohan Goel)
Judge

(Yogesh Jaswal)
Judge

September 09, 2026
(Vinod)

High Court of H.P.

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