

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 23522 of 2022**

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M/S FIRMENICH AROMATICS PRODUCTION (INDIA) PRIVATE LIMITED
Versus
UNION OF INDIA

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Appearance:
MR BHARAT RAICHANDANI, LD.ADVOCATE WITH MR ANSHUL R
JAIN(12585) for the Petitioner(s) No. 1
for the Respondent(s) No. 1,2,3,4,5,6,7

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CORAM: HONOURABLE MS. JUSTICE SONIA GOKANI
and
HONOURABLE MRS. JUSTICE MAUNA M. BHATT

Date : 30/11/2022

ORAL ORDER

(PER : HONOURABLE MS. JUSTICE SONIA GOKANI)

1. The petitioner is a private limited company, registered under the provisions of the Companies Act, 1956, is aggrieved by the action of the respondent authority in rejecting the refund claim of the petitioner vide order dated 29/07/2022 and upholding the refund rejection dated 22/05/2021 on the ground that the Letter of Undertaking or Bond required under Section 16 of the Integrated Goods & Services Tax Act,2017 read with Rule 96A of Central Goods & Services Tax Rules,2017, has not been furnished.

2. It is the case of the petitioner that his request being already pending for condoning the delay, being unmindful of this pendency, the order impugned has been passed.

3. We have heard learned advocate Mr.Bharat Raichandani assisted by learned advocate Mr.Anshul Jain for the petitioner and one of the main issue is of non-formation of the GST Tribunal, which according to him, has not been formulated though, nearly five years have passed.

4. Issue **Notice** returnable on 21/12/2022. Learned AGP shall be requesting the learned ASG and also to take instructions in this regard. On the returnable date, the steps taken towards the formulation of the tribunal shall be made known to the court.

Direct service is permitted.

(SONIA GOKANI, J)

(MAUNA M. BHATT,J)

DIPTI PATEL

