



2026:UHC:3491-DB

**IN THE HIGH COURT OF UTTARAKHAND AT NAINITAL**

**THE HON'BLE CHIEF JUSTICE MR. MANOJ KUMAR GUPTA**

**AND**

**THE HON'BLE JUSTICE MR. SUBHASH UPADHYAY**

**Writ Petition (M/S) No.1162 of 2022**

**7<sup>th</sup> May, 2026**

M/s Rungta and Sons, Rungta Industries Compound,  
Kashipur

-----Petitioner

**Versus**

Union of India and Others

----Respondents

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**Presence:-**

Mr. Rohit Arora, learned counsel for the petitioner through V.C.

Mr. V.K. Kaparuwan, learned Standing Counsel for the Union of India/  
respondent no.1.

Mr. Shobhit Saharia, learned counsel for respondent nos.2 and 3.

Ms. Puja Banga, learned Brief Holder for the State of  
Uttarakhand/respondent no.4 through V.C.

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**JUDGMENT** : (per Mr. Manoj Kumar Gupta C. J.)

1. The present writ petition has been filed praying for a writ of mandamus commanding the respondents to refund the GST amount of ₹10,23,075/- deposited by the petitioner at the time of purchase of rejected seeds of wheat and paddy from Uttarakhand Seeds and Tarai Development Corporation Ltd. (hereinafter referred to as the "Corporation") in the year 2017.



2. The petitioner has also challenged the order passed by the Corporation disposing of its representation filed in this regard.

3. We have heard learned counsel for the parties.

4. Although name of Shri N.S. Pundir, learned counsel is printed in the cause list for respondent no.5 but he is not present.

5. The petitioner purchased rejected seeds of wheat and paddy from the Corporation in the year 2017. The Corporation deducted a sum of ₹10,23,484/- towards GST from the security deposit of the petitioner.

6. The case of the petitioner is that, as per advance ruling given by the Appellate Authority, Goods and Services Tax in the case of M/s Sam Overseas, rejected wheat seeds or rejected paddy seeds does not attract any GST unless the seeds are put in a unit container and sold in registered brand name.

7. The specific case of the petitioner is that the rejected seeds of wheat and paddy were not sold in unit containers in any brand name, therefore, no GST was payable. The petitioner applied for refund of the amount deducted towards GST by the Corporation but the Corporation did not refund the same. Therefore, the petitioner was compelled to approach this Court by means of WPMS No.1272 of 2020, which was disposed of by this



Court by order dated 13.08.2020 directing the Corporation to decide the representation of the petitioner dated 29.09.2019.

8. In pursuance of the said direction, the Corporation has decided the representation by impugned order dated 16.10.2020 wherein the Corporation has not disputed the fact that the GST amount deducted by it is liable to be refunded. It is stated that it had submitted several applications including the one on 01.06.2019 before the State Tax Department, Rudrapur for refund of the GST amount. It is further stated that another representation dated 16.08.2020 was also sent to State Tax Department and its copy was also furnished to the petitioner along with the order.

9. It is stated that the petitioner has already been informed of the steps taken by the Corporation for refund of the GST amount. With the aforesaid observations, the representation has been disposed of.

10. The Corporation has not disputed the fact that the GST amount deducted by it from the security deposit of the petitioner is liable to be refunded to the petitioner. However, it has not refunded the same solely on the plea that it had already applied for refund but refund has not been made to it.



11. Counter affidavit has been filed on behalf of respondent no.2 wherein the stand taken is that the advance ruling given by the Appellate Tribunal would be binding only on the concerned applicant and the jurisdictional officer and the petitioner cannot be extended benefit of the same.

12. In paragraph no.10 of the counter affidavit, it is stated that it was open to respondent no.5 to claim refund within the prescribed time period. However, no explanation has been offered with regard to application stated to have been filed by the Corporation for refund on 01.06.2019 and again on 16.08.2020.

13. As the basic fact that GST was not payable on the transactions in question is not in dispute, we are of the considered opinion that the department cannot be permitted to retain the amount any further.

14. Ms. Punja Banga, learned counsel appearing for the revenue states that for refund of the amount appropriate application has to be filed in RFD-01, as per Rule 89.

15. In view of the above, we dispose of the writ petition with direction to the Corporation to move application in appropriate form for refund of the GST amount within two weeks from the date of communication of the instant order and we further provide that as soon as



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such application is made, the department will refund the amount to respondent no.5 forthwith. Respondent no.5 shall in turn refund the amount of the petitioner within two weeks of receipt of the amount by it from the department.

16. The petition stands disposed of accordingly.

17. Pending application, if any, also stands disposed of.

**(MANOJ KUMAR GUPTA, C. J.)**

**(SUBHASH UPADHYAY, J.)**

Dated: 07.05.2026  
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