

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (C) No.7095/2021

(Arising out of impugned final judgment and order dated 15-12-2020 in SCA No.1014/2020 passed by the High Court of Gujarat at Ahmedabad)

UNION OF INDIA & ORS.

Petitioner(s)

VERSUS

AWADKRUPA PLASTOMECH PVT. LTD.

Respondent(s)

(FOR I.R.)

Date : 30-07-2021 This petition was called on for hearing today.

CORAM :

HON'BLE DR. JUSTICE D.Y. CHANDRACHUD
HON'BLE MR. JUSTICE M.R. SHAH

For Petitioner(s) Mr. N. Venkataraman, ASG
Mr. Mukesh Kumar Maroria, AOR
Mr. Adit Khorana, Adv.
Ms. Swarupama Chaturvedi, Adv.
Mr. Shashank Shekhar, Adv.
Mr. Akshay Amritanshu, Adv.

For Respondent(s)

UPON hearing the counsel the Court made the following
O R D E R

- 1 There is a clear finding of fact which has been recorded by the Division Bench of the High Court of Gujarat in its order dated 15 December 2020 that the respondent had claimed an IGST export refund only to the extent of the customs component. We see no error in the finding of the High Court.
- 2 The Special Leave Petition is accordingly dismissed.

(CHETAN KUMAR)
A.R. - cum - P.S.

(SAROJ KUMARI GAUR)
COURT MASTER