

**GIB/GUJ/Udaipur Cement Works Ltd./31.07.2020/HC-154**

**High Court Category :** REFUND

**State :** Gujarat

**Order No.:** GIB/GUJ/Udaipur Cement Works Ltd./31.07.2020/HC-154

**Name of Entry :**

Udaipur Cement Works Ltd. v. State of Gujarat

**Date :** 31-07-2020

**Breif Issue :**

**Fact & Issues Involved:**

The Hon'ble Gujarat High Court relied upon other judgments pronounced on the similar matter. In those judgements it was held that there is no bar that the petitioners cannot be granted the refund for being the buyers. The diesel has been purchased by the petitioners from the seller in the course of inter-State trade for use in mining activities and they are the ultimate consumers thereof and hence, the question of passing on the tax burden to anyone would not arise. Consequently, the question of unjust enrichment would also not arise. The Courts have also relied on the judgment of the Rajasthan High Court wherein the authorities are duty bound to refund the amount to the petitioners as per the directions given by the Court.

**Decision of Advance Ruling Authority :**

**Decision:**

Given the above, the authorities of the Gujarat State are directed to process the refund claim of the petitioner and grant the refund of the tax amount collected and deposited by the seller within a period of 12 weeks.