# HIGH COURT OF JUDICATURE AT ALLAHABAD
# LUCKNOW

## WRIT TAX No. - 1014 of 2026

M/S Vossloh Cogifer Turnouts India Pvt. Ltd.
Thru. Authorised Signatory Pulipati Yadagiri .....Petitioner(s)

Versus

State Of U.P. Thru. Prin. Secy. Institutional
Finance Lko. And Another .....Respondent(s)

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| Counsel for Petitioner(s) | : | Dwijendra Mishra |
| Counsel for Respondent(s) | : | C. S . C. |

**Court No. - 3**

**HON'BLE SHEKHAR B. SARAF, J.**
**HON'BLE ABDHESH KUMAR CHAUDHARY, J.**

**1.** Heard Sri Chayank Bohra Jain, Sri Dwijendra Mishra, Sri Akhilesh Tiwari as well as Ms. Ankita Vashistha, learned counsel for the petitioner and Sri Sanjay Sarin, learned Additional Chief Standing Counsel for the State- respondents.

**2.** This is a writ petition under Article 226 of the Constitution of India, wherein the writ petitioner has sought for the following substantial reliefs:-

> *"(I) Issue a writ of declaration or a writ in the nature of declaration to the effect that the Impugned Order dated 06.05.2026 passed by Respondent No. 2, annexed as Annexure No. 1 to this Writ Petition, to the extent it directs refund of Rs. 1,10,72,753/- by way of re-credit as ITC in the Electronic Credit Ledger, despite the Petitioner having permanently discontinued its business operations and surrendered its GST registration, is wholly meaningless and incapable of utilization, thereby conferring no real or substantive benefit, and is arbitrary, perverse, contrary to the scheme and object governing refunds under the GST laws, contrary to settled judicial precedents, passed without application of mind, contrary to the settled principles of restitution, amounts to double taxation, and is in violation of Articles 265 and 300A of the Constitution of India.*

*II. Issue a writ of declaration or a writ in the nature of declaration to the effect that the Impugned Order dated 06.05.2026 passed by Respondent No. 2, annexed as Annexure No. 1 to this Writ Petition, to the extent it denies grant of statutory interest on the entire refunded amount of Rs. 1,38,91,287/- from the date after expiry of sixty days from the initial refund application dated 25.07.2025 till the date of actual refund, is contrary to the mandate of Section 56 of the UPGST Act, 2017, as well as settled equitable and restitutionary principles and is in contravention of the settled judicial precedents.*

*III. Issue a Writ of Certiorari, or a Writ in the nature of Certiorari, or any other appropriate Writ, Order or direction under Article 226 of the Constitution of India, calling for the records pertaining to the Petitioner's case and, upon examining the legality and validity thereof, quash and set aside the Impugned Order dated 06.05.2026 passed by Respondent No. 2, annexed as Annexure No. 1 to the present Writ Petition, to the extent it denies refund of Rs. 1,10,72,753/- in cash to the Petitioner's bank account and instead directs re-credit of the said amount as ITC into the Electronic Credit Ledger, and further to the extent it denies statutory interest on the entire refunded amount to the Petitioner.*

*IV. Issue a Writ of Mandamus, or a Writ in the nature of Mandamus, or any other appropriate Writ, Order or direction under Article 226 of the Constitution of India directing the Respondent No. 2 to:*

*a) grant and disburse the refund amount to the extent of Rs. 1,10,72,753/-, which has been re-credited as ITC in the Electronic Credit Ledger, by way of cash refund to the Petitioner's bank account; and*

*b) grant statutory interest under Section 56 of the UPGST Act, 2017, on the delayed refund amount, computed upon expiry of sixty days from the date of filing of the initial refund application i.e., 25.07.2025 till* *the date of actual payment/refund."*

**3.** There is no dispute with regard to the fact that the impugned order dated 06.05.2026 directed the refund of Rs. 1,10,72,753/- to be re-credited to the Electronic Credit Ledger as Input Tax Credit. It is further noted that, out of the total refunded amount of Rs. 1,38,91,287/-, the aforesaid sum has already been issued by way of re-credit as ITC in the Electronic Credit Ledger, while the remaining balance has been paid in cash to the petitioner. It is also pertinent to note that the petitioner is no longer carrying on business, and consequently, the Electronic Credit Ledger has ceased to be functional.

**4.** In view of the above, we are of the considered opinion that there exists no prohibition under the provisions of the Act against making payment in cash of the amount of Rs. 1,10,72,753/-, which was earlier directed to be re-credited as ITC in the Electronic Credit Ledger.

**5.** Having regard to the facts and circumstances of the case, particularly the fact that the petitioner's business is no longer in existence, we deem it appropriate to direct the concerned authorities to refund the sum of Rs. 1,10,72,753/- to the petitioner in cash, along with applicable interest, if any, in accordance with the provisions of the Act, within a period of eight weeks from the date of this order.

**6.** With the aforesaid directions, **the writ petition stands disposed of.**

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**(Abdhesh Kumar Chaudhary,J.)** **(Shekhar B. Saraf,J.)**

**August 10 , 2026**
Anuj Singh