

Pranav Mehta

Recently, the Hon'ble High Court of Orissa in the case of Paradeep Phosphates Ltd. v. Additional Commissioner Goods and Service Tax and Central Excise, [2026] 182 taxmann.com 587 (Orissa) has held that where IGST on ocean freight under CIF imports was refunded after SC quashed levy in case of Mohit Minerals holding relevant notifications unconstitutional, since tax was collected without authority, assessee would be entitled to interest, even if statute is silent on interest, for period from date of IGST payment till actual refund. Facts of the case: The petitioner, a company registered under the Companies Act, 1956, being manufacturer of Fertilizer, imports raw materials like Anhydrous Ammonia, Phosphoric Acid, Sulphur, Sulphuric Acid, Rock Phosphates, Murriate of Potash etc. from the foreign suppliers. During the period April, 2018 to May, 2018, the petitioner imported raw materials on CIF basis and.....