



Dhaval Talati

7 M/s Samyak Metals Pvt. Ltd. V/s Union of India and others REFUND OF FORCEFUL PAYMENT BY DRC 03 Facts of the case The petitioner is engaged in the business of manufacturing of aluminium ingots. For Goods and Service Tax, the petitioner is registered under the provisions of Central GST Act/Haryana GST Act, 2017 vide GSTIN 06AAHCS8928H1ZY. The business premises of the petitioner were searched on 25.02.2021 by the officers of Central GST Commissionerate, Faridabad. During search, respondent examined the purchase ledger and asked about the purchases made by the petitioner from one M/s