

Union of India & Ors. v. Awadkrupa Plastomech Pvt. Ltd.

Case number: SLP(C) No. 7095/2021.

Citation: No neutral or reported citation is printed in the official source PDF.

Decision date: 30 July 2021

IGST export refund and the customs-component factual finding

Court: Supreme Court of India

Bench: Hon'ble Dr. Justice D.Y. Chandrachud and Hon'ble Mr. Justice M.R. Shah

Decision stage: Final fact-bound speaking dismissal of an SLP; no grant of leave is recorded.

01 Facts of case and issues

The Union of India and other petitioners sought special leave against the Gujarat High Court's judgment dated 15 December 2020 in SCA No. 1014/2020. The dispute concerned Awadkrupa Plastomech's IGST export-refund claim.

The Supreme Court's one-page order identifies a specific factual finding as decisive. It does not set out shipment details, drawback rates, a refund amount or the full reasoning of the High Court.

Pinpoint: Official PDF p. 1, case heading and paragraph 1.

02 Discussion by Hon'ble Court

The Hon'ble Court recorded a clear High Court finding that the respondent had claimed an "IGST export refund only to the extent of the customs component". It expressly found no error in that finding.

That is the reason stated for refusing special leave. The wording is retained because the order does not separately explain the relationship between the refund and customs component. It should not be rewritten as a wider statutory rule permitting every combination of drawback and IGST refund.

Pinpoint: Official PDF p. 1, paragraph 1; the quoted phrase reproduces the Court's wording.

03 Judicial decision and operative relief

The Supreme Court accordingly dismissed SLP(C) No. 7095/2021. The order records no grant of leave, separate refund amount, interest award or payment deadline. Its operative relief is the dismissal of the Union's challenge on the factual basis it identifies.

Pinpoint: Official PDF p. 1, paragraphs 1–2; dismissal is in paragraph 2.

04 In favour of

Awadkrupa Plastomech, as respondent to the dismissed SLP, on the identified factual basis.

The Union did not obtain interference with the High Court result. The note does not treat refusal of leave as a civil-appeal judgment, a merger of the entire High Court judgment or approval of every proposition in it. The Supreme Court's express reason remains confined to the stated factual finding.

Pinpoint: Official PDF p. 1, paragraphs 1–2.

05 AKHB REVIEW POINT

AKHB analysis: When using this order, identify and prove the component actually claimed. Review the underlying High Court judgment and the relevant export, refund and drawback records before comparing another case. A different component, rate or factual finding may materially change the comparison.

Cite the exact procedural stage and the narrow reason given. Do not claim that this one-page dismissal establishes an unrestricted right to retain higher drawback while also receiving IGST refund. It also supplies no independent refund calculation, interest rate or deadline.

Current statutory requirements and later treatment require a separate check. This note reports the Supreme Court order itself and does not reconstruct missing facts from secondary summaries.

Pinpoint: AKHB analysis based on official PDF p. 1, paragraphs 1–2; document checks and cautions are commentary.

Sources and limitations

Relevant provisions

IGST export-refund context. The Supreme Court order identifies no statutory section, rule, notification or circular by number.

Statutory note

No unprinted statutory interpretation is attributed to the Supreme Court. The unusual customs-component wording is preserved rather than silently corrected or broadened.

Treatment note

This note records the decision as delivered. Later judicial treatment, present law and compliance have not been comprehensively verified. A bounded public-source search does not establish that no later proceedings exist.

Scope of source review

Complete 1-page official record of proceedings reviewed, including case metadata, Bench, hearing date and both numbered operative paragraphs.

Source notes

The order and hearing date are 30 July 2021. The digital-signature date, 31 July 2021, is not substituted for the decision date. The High Court's full judgment was not independently reviewed for this note.

Primary source

Source description: Official Supreme Court PDF containing the complete order and case metadata.

Official source: [Open source document](#)

Source pages: 1

Outcome type: fact bound speaking SLP dismissal

Disclosures and source rights

AI disclosure: Prepared with AI assistance from the complete official Supreme Court source identified in this note. No human legal review is claimed.

General disclaimer: For professional information only; not legal advice. Read the complete decision and applicable law, verify subsequent treatment and obtain case-specific professional advice before acting.

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