

SC: Dismisses Revenue's SLP challenging refund of transitioned credit to Ford India; Imposes cost

Jul 10, 2025

Union of India and Ors v/s M/S Ford India Private Limited [TS-615-SC-2025-GST]

Conclusion

SC dismisses Revenue's SLP challenging the judgment of [Gujarat HC](#) that granted refund of transitioned credit to Ford India claimed u/s 54 of CGST Act after filing GST-TRAN-1; Referring to its own judgment that upheld two other judgments of the Gujarat HC in Intas Pharmaceuticals Limited and Torrent Pharmaceuticals Limited where refund was granted on similar situations, condemns the Revenue for filing this present petition despite knowledge of the same; Observes that "... the present petitions were filed in May, 2025 knowing very well that the judgments relied upon by the High Court had already been upheld by this Court in January, 2025"; Pointing out the failure of the Revenue to even specify the said fact, dismisses SLP "...subject to deposit of ₹ 10,000/-":SC

Decision Summary

The order was passed by Justice Rajesh Bindal and Justice R. Mahadevan.

ASG S Dwarakanath, Sr. Advocate Rupesh Kumar, AOR Gurmeet Singh Makker, Adv Astha Singh and Adv Snehashish Mukherjee appeared on behalf of Revenue

GSTsutra Note

HC held that "Authorities could not have adopted an hypertechnical approach by depriving the petitioner of the CENVAT credit which was available as on 01.07.2017 on the ground that such credit was reflected in the Electronic Credit Ledger only in the month of August, 2017 on processing of the Form GST TRAN-1"

Case Law Information

Appellant/Applicant/Complainant Name

- Union of India & Ors

Respondent Name

- Ford India Private Limited

Counsel of Appellant/Applicant/Petitioner

- S Dwarakanath
- Rupesh Kumar
- Gurmeet Singh Makker
- Astha Singh
- Snehashish Mukherjee

Authority Level & Location

- Supreme Court

Appeal Number

- SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 28563/2025

Date of Pronouncement

- 2025-07-09

Ruling in favour of

- Respondent

Judges

- Justice Rajesh Bindal
- Justice R. Mahadevan