16.11.2021.
p.b.
Sl. No.50.

W.P.A. 25 of 2021

(Through Video Conference)

Khan Md. Nizam
Vs.
Assistant Commissioner of State Tax,
Krishnanagar Charge & Ors.

Mr. Sumit Ghosh.
..........for the petitioner.
Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. D. Ghosh.
........for the State.

Heard learned advocates appearing for the parties and considering their submission, I am of the view that there is no scope of passing any interim order in the matter and the issues involved in this writ petition require affidavits from the respondents for final adjudication.

The grievance of the petitioner is against inaction on the part of the respondents in considering and disposing the petitioner's representation dated 18th March, 2020 which appears from page 8 and 9 of the supplementary affidavit making request for refund of the amount in question as per Form GST-RFD-01A.

Considering the submission of the parties, this writ petition is disposed of by directing the respondent concerned to consider and dispose of the aforesaid representation dated 18th March, 2020 in accordance with law and by passing a reasoned and speaking order after giving an opportunity of hearing to the petitioner and/or his authorised representatives within four weeks from the date of communication of the order and shall communicate his decision to the petitioner within one week thereafter.

Let it be recorded that this Court has not gone into the merits of the case. The respondent concerned is to consider the case of the petitioner strictly in accordance with law.

With the aforesaid observation and direction, the writ petition being WPA No.25 of 2021 is disposed of.

(Md. Nizamuddin, J.)