18.03.2021
ss

W.P.A. 5656 of 2021

Kalimata Ispat Industries Pvt. Ltd. & anr.
Vs.
The State of West Bengal & ors.

Mr. Raja Basu Chowdhury
Mr. Kallol Saha
... for the Petitioners

Mr. Abhratosh Majumdar, Ld. A.A.G.
Md. Talay Masood Siddiqui
Mr. Debasish Ghosh
... for the State

Pursuant to an order of attachment dated December 14, 2020 under Section 74 of the West Bengal Goods and Services Tax Act, 2017, the money has been recovered by the authorities under proviso to Section 78 of the said Act. Subsequent to such action, the petitioner has filed an appeal under Section 107 of the said Act and also paid pre-deposit of 10% as required under law.

From the above, it is clear that the petitioner has paid 110% of the amount recovered and accordingly, the authorities are directed to refund the additional 10% that has been deposited by the petitioner by way of pre-deposit within two weeks from date.

Since 100% recovery has been made by the authorities, it is incumbent upon the appellate authority to expeditiously hear out the appeal.

In light of the same, I direct the appellate authority to hear out the appeal of the petitioner within a period of three weeks from date.

With the above observations, this writ petition is disposed of.

Since no affidavit-in-opposition is called for, allegations made in the writ petition are deemed not to have been admitted.

Urgent photostat certified copy of this order, if applied for, be handed over to the parties on usual undertaking.

(Shekhar B. Saraf, J.)