

7.7.2021
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WPA 9469 of 2021

sl. 8

Ceebit India Pvt. Ltd & Anr.

Vs.

The Assistant Commissioner, State Tax Taltala Charge,
14 Beliaghata Road, Kolkata & Ors.

Mr. Vinay Shraff,

Mr. Himangshu Ray

... For the Petitioners.

Mr. A. Roy, Ld. GP.,

Mr. S. Mukherjee,

Mr. Debasish Ghosh

... For the State.

Heard learned Advocates appearing for the
petitioners and the revenue respondents.

The petitioners have challenged the impugned
order dated 11th January, 2021 passed by the
Assistant Commissioner, GST rejecting the claim of
refund of the petitioners. Without going into the merit
of the case, this impugned order is set aside and
remanded to the Assistant Commissioner solely on the
ground of violation of principle of natural justice by
not providing the opportunity of hearing to the
petitioners before passing the impugned order
rejecting the claim of the petitioners.

The respondent concerned is directed to consider
afresh the application of the petitioners by giving an
opportunity of hearing to the petitioners and provide to
file any additional documents, if required under the
law. The Revenue respondent concerned shall

consider and dispose of the application of refund in question made by the petitioners within eight weeks from the date of communication of this order.

WPA 9469 of 2021 is disposed of accordingly.

(Md. Nizamuddin, J.)