21-12-2021
Item No.5
Subrata

IN THE HIGH COURT AT CALCUTTA

Constitutional Writ Jurisdiction
Appellate Side

WPA No.17523 of 2021
Mjunction Services Limited & Anr.
-vs-
Senior Joint Commissioner of State Tax, Large Taxpayer Unit, Government of West Bengal & Anr.

Mr. Vinay Kumar Shraff
Mr. Himangshu Kumar Ray
Ms. Priya Sarah Paul ...for the petitioners

Mr. A. Ray
Mr. Soumitra Mukherjee
Mr. D. Ghosh ...for the respondents

Heard learned advocates appearing for the parties.

Petitioners have approached this court being aggrieved that the appellate authority concerned, while passing the impugned order dated July 16, 2021, has not taken into consideration the petitioners' claim of refund in question which they are entitled by ignoring the materials and supporting documents before it in course of the proceedings.

Considering the submission of the parties, WPA No.17523 of 2021 is disposed of by directing the appellate authority of GST to pass a fresh speaking order in accordance with law in respect of the impugned order dated July 16, 2021 to the extent of denial of refund in question amounting to Rs.3,82,573/-, after giving an opportunity of hearing to the petitioners in justification of their claim for refund in question.

The whole exercise should be completed by the appellate authority concerned, preferably within two months from the date of communication of this order.

[Md. Nizamuddin, J]