

OD-15

WPO 50 of 2021
IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
ORIGINAL SIDE

VODAFONE IDEA LIMITED AND ANR
VERSUS
UNION OF INDIA AND ORS

BEFORE:

The Hon'ble JUSTICE SHEKHAR B. SARAF

Date : 8th March, 2021.

APPEARANCE:

Mr. Bharat Rai Chandani,Adv.

Ms. Swapna Das,Adv.

Mr. Sandeep Choraria,Adv.

Ms. Ekta Sinha,Adv.

Mr. Y.J.Dastoor,Adv.

Mr. Siddhartha Lahiri,Adv.

Mr. Asok Bhowmik,Adv.

Mr. Abhratosh Majumdar,Adv.

Mr. Soumitra Mukherjee,Adv.

Mr. Avra Majumdar,Adv.

The Court :- This is an application under Article 226 of the Constitution of India wherein the writ petitioner is aggrieved by an order of rejection of refund dated March 2, 2020 passed by the Assistant Commissioner of CGST and Central Excise, Park Street Division.

The case of the petitioner is that this order of rejection was passed without granting any hearing to him. Counsel on behalf of the revenue submits that by a letter dated December 18, 2019, certain deficiencies in the application filed under Section 54 of the Act had been notified to the petitioner. He submits that these deficiencies were still required to be rectified.

I have heard Counsel for the petitioner and perused the materials on record. In my view, this writ petition can be disposed of with a direction upon the officer concerned to grant one week time to the petitioner to rectify the deficiencies as per the letter dated December 18, 2019. The petitioner shall be required to rectify the above deficiencies within one week peremptorily, and thereafter, the authority concerned shall grant an opportunity of hearing to the petitioner and pass a reasoned order with regard to the refund claimed by the petitioner within seven weeks from date.

(SHEKHAR B. SARAF, J.)