25.01.2022
(S/L-31)
Ct.-2
(P.Jana)

In the High Court at Calcutta
Constitutional Writ Jurisdiction
Appellate Side

(**Via Video Conference**)

W.P.A. No. 489 of 2022

Induss Food Products and Equipments Ltd.
-Vs-
Assistant Commissioner of State Tax,
Bhawanipore Charge & ors.

Mr. Sumit Ghosh,
Mr. Rajarshi Chatterjee,
……. For the Petitioner.

Mr. A. Ray, Ld. GP
Mr. T.M. Siddiqui,
Mr. N. Chatterjee,
… For the State.

Heard the learned advocates appearing for the parties.

In the matter the petitioner has challenged the impugned notice dated 29th January, 2021 passed by the appellate authority concerned under West Bengal GST Act, 2017 wherein certain disallowances were made and the petitioner submits that by the said impugned order the petitioner has been denied to get refund of the amount in question.

In support of the contention of the petitioner making claim for refund in question relied on the the two Certificates dated August 03, 2021 and December 17, 2021 which appear at page 26 and

28 of the writ petition which were issued by the authority concerned.

Considering the submission of the parties, this writ petition is disposed of by granting liberty to the petitioner to make an appropriate application in accordance with law before the appellate authority concerned for claiming refund on the basis of the aforesaid Certificates within four weeks from date and if such application is made by the petitioner before the appellate authority, it will consider and dispose of the same in accordance with law and after taking into consideration the aforesaid Certificates within four weeks from the date of filing of such application and after giving an opportunity of hearing of the petitioner or its authorized representatives.

Since this writ petition has been disposed of at the 'Motion' stage without calling for any affidavits, the allegations contained in the writ petition contrary to record shall be deemed to have been denied by the respondents.

With this observations and directions, the writ petition being WPA 489 of 2022 is disposed of.

(Md. Nizamuddin, J.)