

04-04-2022
Item No.16
Subrata

IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Appellate Side

WPA No.4257 of 2022

Surajit Adhikary

-VS-

Superintendent, Range-III of Barrackpore Division,
Kolkata North Commissionerate & Ors.

Mr. Boudhyan Bhattacharyya
Ms. Sretapa Sinh
Mr. Soumyajyoti Chandra ...for the petitioner

Ms. Rajni Singh Dev ...for the Union of India

Mr. Vipul Kundalia
Ms. Ekta Sinha
Mr. Anurag Roy ...for CGST

Heard learned advocates appearing for the
respective parties.

In this writ petition, petitioner has raised the
grievance that his representation dated January 15, 2020
(Annexure P5, p.55) relating to short payment of service
tax of amount in question is pending before the authority
concerned and has not been disposed of till date.

Mr Kundalia, learned advocate appearing for CGST,
submits that such representation is not liable to be
considered under the law, since petitioner is not eligible to
make the claim made in the aforesaid representation.

I am of the view that even if the representation/
application of the petitioner is not liable to be considered
under the law, respondent authority should not have sit
tight over the same and should have disposed of the same
communicating the reason for not considering such
representation.

Considering the submission of the parties, this writ petition being **WPA No.4257 of 2022 is disposed of** by directing the authority concerned to consider and dispose of the petitioner's representation dated January 15, 2020 strictly in accordance with law, within eight weeks from the date of communication of this order.

It is clarified that this court has not gone into the merits of the petitioner's representation and that the respondent concerned, while considering the representation, shall act in accordance with law.

[Md. Nizamuddin, J]