

05.05.2022.
p.b.
Sl. No.20.

W.P.A. 6105 of 2022

Freebalance Software Solutions
India Pvt. Ltd.
Vs.
State of West Bengal & Ors.

Mr. Pranit Bag,
Mr. Soumyadeep Biswas.
.....for the petitioner.

Mr. A. Ray,
Mr. S. Mukherjee,
Mr. D. Ghosh.
.....for the State.

Heard learned advocates appearing for the parties.

Main grievance of the petitioner in this writ petition is against denial of refund in question to the petitioner under the relevant provision of WBGST Act by the adjudicating authority by the order dated 23rd August, 2018 and the order of the appellate authority dated 23rd December, 2021. Petitioner submits that the ground of denial of refund in question by the adjudicating authority and the appellate authority is non-furnishing of some relevant supporting documents for claiming of the refund in question which according to the petitioner were though produced before the appellate authority but still the appellate authority by its impugned order dated 23rd August, 2021 petitioner has filed the relevant documents in support of his claim of refund by way of supplementary affidavit which may be kept with the record.

Considering the submission of the parties, this writ petition being WPA No.6105 of 2022 is disposed of by setting aside the impugned order of the appellate authority dated 23rd December, 2021 and remanding the matter back to the GST appellate authority concerned to pass a fresh order in accordance with law and by passing a reasoned and speaking order after giving an opportunity of hearing to the petitioner or its authorized representatives and after taking into consideration the documents filed by the petitioner in support of his claim of refund, copies of which has already been filed by way of supplementary affidavit before this Court also, within eight weeks from the date of communication of this order.

With the above observation and direction, this writ petition being WPA No.6105 of 2022 stands disposed of.

(Md. Nizamuddin, J.)