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WPA 6463 of 2022

M/s. Hilltop Hirise Private Limited
Vs
State of West Bengal & Ors.
With
WPA 6466 of 2022

Mr. Kartik Kurmy,
Ms. Priya Sarah Paul
... For the Petitioner.
Mr. A. Roy, Ld. GP
Mr. T.M. Siddiqui,
Mr. S. Mukherjee,
Mr. Debasish Ghosh,
Mr. N. Chatterjee
... For the State.
Mr. J. Khan,
Mr. Bhaskar Sengupta,
Mr. T. Khan
... For the Respondent No.2.

Heard learned Advocates appearing for the parties.

It is jointly submitted by both the parties that the issues involved in these writ petitions are directly covered by the judgment of this court dated 6th December, 2021 in the case of M/s. Tata Motors Ltd & Anr. –vs. State of West Bengal & Ors. (WPA 5306 of 2021), concluding portion of the aforesaid judgment dated 6th December, 2021 are as follows:

" In view of the foregoing discussions all the instant Writ Petitions are allowed by passing the following orders/directions:

(i) Impugned order of assessment passed by the Assessing Officer is set aside to the extent of refusal of acceptance of relevant "C" Forms submitted before him during the impugned assessment proceeding by the HSD oil purchasing dealers/petitioners through the oil selling dealers/IOCL relating to the relevant disputed period which were issued by the purchasing respective State Government, in favour of the petitioners on inter-State sales in question and it shall accept the aforesaid relevant "C" Forms and allow concessional rate of tax to the petitioners on the basis of the said relevant "C" Forms subject to formal verification of the same.

(ii) The respondent State Government of West Bengal shall within three months from date process and refund the excess amount of tax collected by it form the petitioners oil purchasing dealers in excess of concessional rate of tax through selling dealers/IOCL in West Bengal in course of Inter-State sales in question during the relevant period with interest at the rate of 10% per annum on the basis of relevant "C" Forms submitted by the seller/IOCL during the impugned assessment procedings, directly to the petitioners instead of refunding the same to the Respondent

IOCL after formal verification of the same along with relevant documents and by affording opportunities of hearing to the petitioners and IOCL in course of the said verification and in the alternate it shall refund the said amount to the IOCL after such verification and in that event IOCL shall refund to the petitioners the amounts so refunded within 15 days from the date of receipt of such amount by the Respondent State Government of West Bengal subject to proper indemnification by the petitioners and Respondent State Government of West Bengal."

In view of the factual and legal position as recorded above, these writ petitions being **WPA 6463 of 2022 and WPA 6466 of 2022** are disposed of by holding that on principle these writ petitions shall be governed by the aforesaid judgment of this court dated 6th December, 2021.

(Md. Nizamuddin, J.)