

49 11.5.2022
Sc Ct. no.2

WPA 8107 OF 2022

Heatworks Private Limited & Anr.

-vs.-

The Assistant Commissioner, State
Tax, Barasat Charge, 24 Parganas
Circle & Ors.

Mr. Ankit Kanodia
Ms. Megha Agarwal
Mr. H. K. Roy.

... For the Petitioners

Mr. A. Ray
Mr. T. M. Siddiqui
Mr. S. Mukherjee
Mr. N. Chatterjee.

... For the State

Heard learned advocates appearing for the parties.

In this writ petition, petitioner has challenged the impugned order dated January 18, 2022 passed by the respondent-GST authority rejecting the claim for refund to the petitioner on the ground of limitation.

Learned advocate for the petitioner submits that the impugned order of rejection is bad in law. In support of his contention, he has relied upon an unreported decision of the Bombay High Court dated January 10, 2022 passed in Writ Petition (L) No.1275 of 2021 (Saiher Supply Chain Consulting Pvt. Ltd.-vs-The Union of India & Anr.) and also an unreported decision of the Madras High Court dated September 28, 2021 passed in WP No.18165 of 2021 & WMP Nos.

19386 & 19389 of 2021 (M/s. GNC Infra LLP-vs- Assistant Commissioner (Circle) Ekkatuthangal, Commercial Tax Department) and also my order dated February 2, 2022 passed in WPA No.950 of 2022 (Imran Javed v. Assistant Commissioner, State Tax, Ballygunge Charge & Ors.

Considering the submission of the parties, this writ petition being WPA 8107 of 2022 is disposed of by setting aside the impugned order dated January 18, 2022 with a direction upon the first respondent concerned to consider the petitioner's application in question afresh on merits, and not on the point of limitation, and in accordance with law considering the referred judgments, by passing a reasoned and speaking order, within eight weeks from the date of communication of this order.

(Md. Nizamuddin, J.)