

29.06.2022.
p.b.
Sl. No.1.

W.P.A. 8746 of 2022

M/s. Global Seamless Tubes &
Pipes Private Limited

Vs.

Assistant Commissioner of CGST &
CX, Shyambazar Division, Kolkata
North Commissionerate & Ors.

Mr. Sandip Choraria,
Mr. R. Chatterjee.

.....for the petitioner.

Mr. B. P. Banerjee,
Mr. Abhradip Maity.

.....for the CGST authority.

The personal appearance of the office
Superintendent of the department concerned is dispensed
with.

Heard learned advocates appearing for the parties.

This writ petition has been filed by the petitioner
being aggrieved by inaction on the part of the respondent
authorities concerned in completing the investigation in
question and passing the final order though according to
the petitioner, statutory period for completion of
investigation is 14 days from the date of furnishing all
information as per Circular No.131/1/2020-GST dated
23rd January, 2020.

Mr. Banerjee, learned advocate appearing for the
respondent submits that in the investigation in question
several authorities are involved and it depends only on
coordination of all the authorities concerned, it will take a

little time to complete the investigation in question. But, there cannot be an indefinite period for completing the investigation and the authorities cannot be allowed to complete the investigation at their convenience and causing inconvenience to the petitioner's interest.

Considering the submission of the parties and report submitted by Mr. Banerjee on behalf of the respondents, all the respondents concerned are directed to co-ordinate with each other and complete the investigation in question within six months from date positively and in case of failure to complete the investigation in question within this stipulated time it will be treated as respondent has no case against the petitioner since enough time has already been passed as appears from record and that petitioner has complied with the formalities of submitting the requisition documents on 25th March which is more than a year before.

Learned advocate for the petitioner submits that he is entitled for claim of some refund for which he is free to file appropriate application before the authority concerned. In course of investigation, respondent shall not allow any unnecessary adjournment to the petitioner.

With the observation and direction made above, this writ petition being WPA No.8746 of 2022 is disposed of.

(Md. Nizamuddin, J.)

