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WPA 12581 of 2022

Mani Leather Industries
Vs
Assistant Commissioner, State Tax, Ballygunge Charge, Kolkata & Ors.

Mr. Debanuj Basu Thakur
... For the Petitioner.
Mr. A. Ray, Ld. GP.,
Mr. T.M. Siddiqui,
Mr. N. Chatterjee,
Mr. D. Sahu
... For the State.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 25th March, 2022 rejecting the petitioner's application for refund under Section 54 of the WBGST Act, 2017. Petitioner submits that it is entitled to get refund of the amount in question in view of Circular No.135/05/2020-GST dated 31st March, 2020 issued by Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, GST Policy Wing and also an unreported decision of this Court dated 2nd February, 2022 in WPA 950 of 2022 (Imran Javed vs. Assistant Commissioner, State Tax, Ballygunge Charge & Ors.).

Considering the submission of the parties, this writ petition being WPA 12581 of 2022 is disposed of by granting liberty to the petitioner to make appropriate representation before the respondent authority concerned for redressal of its grievances raised in this writ petition within two weeks from date and if such representation is made by the petitioner within the time stipulated herein, the same shall be considered by the respondent Authority concerned in accordance with law by passing a reasoned and speaking order and after taking into consideration the aforesaid notification dated 31st March, 2020, and order dated 2nd February, 2022, within four weeks from the date of receipt of such representation.

It is clarified that this Court has not gone into the merits of the claim of the petitioner and the same shall be decided in accordance with law and the observation made in this order.

(Md. Nizamuddin, J.)