20.12.2022
Sl no. 2
Ct no. 2
P.M.

WPA 14760 OF 2022

M/s. Rashmi Metalliks Limited & Anr.
- Vs -
Senior Joint Commissioner of Commercial Taxes & Ors.

Mr. Saurabh Bagaria,
Ms. M. Ali
... for the petitioners

Mr. T.M. Siddiqui,
Mr. D. Ghosh
.... For the State

Heard learned Advocates appearing for the parties.

Issues involve in this writ petition relating petitioners' claim of purchasing HSD oil at a concessional rate under Section 8(1) of the Central Sales Tax Act relating to the relevant period in course of Inter-State sale and the issue of refund of tax paid by the petitioner in excess of concessional rate of tax to the Government of West Bengal through the oil dealer concerned in West Bengal and thirdly, non-acceptance of "C" forms for the relevant period, which were filed beyond time and both the parties agree that all these issues are covered by my judgment dated 6th December, 2021 passed in WPA 5306 of 2021(M/s. Tata Steel Ltd. & Anr. vs. State of West Bengal & Ors) and it has been upheld by the Division Bench of this Court by judgement dated 23rd

November, 2022 in FMA 857 of 2022 (Commissioner of Commercial Taxes & Anr. Vs. M/s. Tata Steel Limited & Ors.)

Accordingly, this writ petition, being WPA 14760 of 2022 is disposed of by allowing the same by holding that on principle, this case is covered by the judgment dated 6th December, 2021, M/s. Tata Steel Ltd. & Anr.(Supra) and the case of the petitioners will be governed by the aforesaid judgment and legal consequence will follow accordingly.

(Md. Nizamuddin, J.)