05.08.2022.
p.b.
Sl. No.6.

W.P.A. 15807 of 2021
With
CAN 1 of 2022

LGW Industries Limited & Anr.
Vs.
Principal Commissioner, CGST &
Central Excise, Kolkata North
commissionerate & Ors.

Mr. Vinay Kr. Shraff,
Ms. Priya Sarah Paul,
Mr. Kaushal Agarwal.
……..for the petitioner.
Mr. B. P. Banerjee,
Mr. Abhradip Maity.
………for the respondents CGST&CX.

Heard learned advocates appearing for the parties.

Learned advocate appearing for the petitioner submits that the issue involved in this writ petition regarding "Risky Exporter" tag on the petitioner is directly covered in its favour by the order of the Division Bench of this Court dated 7th July, 2022 in the case of M/s. Nexage Innovations, a partnership firm & anr. Vs. The Deputy Commissioner of Customs & ors. in MAT 916 of 2022 with IA No.CAN 1 of 2022.

Mr. Banerjee, learned advocate appearing for the respondent authority concerned does not differ or disagree with the submission made by the petitioner.

Considering the facts and circumstances of this case, this writ petition being WPA 15807 of 2021 is disposed of by directing the respondent authority concerned to remove the "Risky Exporter" tag within three weeks from the date of receipt of this order and further the respondent authority concerned shall process the duty draw back claim made by the petitioner as well as the refund claim of the IGST within three weeks from the date of receipt of this order, subject to verification of the validity of the claim of the petitioner.

With this observation and direction, this writ petitioner being WPA No.15807 of 2021 and the application being CAN 1 of 2022 stand disposed of.

(Md. Nizamuddin, J.)