04.08.2022.
p.b.
Sl. No.22.

W.P.A. 17056 of 2022
With
WPA 17061 of 2022
With
WPA 17064 of 2022
With
WPA 17067 of 2022

Indian Port Rail & Ropeway Corporation Limited
Vs.
Assistant Commissioner of CGST & CX, Taratala – I Division, Kolkata South Commissionerate & Ors.

Mr. Akshat Agarwal.
........for the petitioner.
Mr. K. K. Maiti,
Mr. Tapan Bhanja,
Mr. Abhradip Maity,
Ms. Aishwarya Rajyashree.
.........for the CGST authority.
Mr. Kaustav Chandra Das.
..........for the UOI,
Mr. Kaushik Kanti Maiti,
Ms. Manasi Mukherjee.
.........for the CGST authority in WPA 17061 of 2022.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order of rejection dated 18th May, 2022 of the petitioner's application for claim of refund, on the ground of being barred by limitation. Petitioner, in support of his claim, has relied on a recent Notification No.13/2022-Central Tax, dated 5th July, 2022 issued by the Central Board of Indirect Taxes & Customs, though, the aforesaid notification was not in existence at the time of passing the impugned order by the adjudicating authority, but, factual and legal position remains that the aforesaid notification dated 5th July, 2022 covers the period relating to the petitioner's claim of refund and in the interest of justice, the aforesaid impugned order dated 18th May, 2022 is set aside and remanded back to the authority concerned for a limited purpose for passing a fresh order after taking into consideration the aforesaid notification dated 5th July, 2022 and pass an order confining to the period covered by the aforesaid notification, within four weeks from the date of communication of this order.

With these observations and directions, these writ petitions being WPA 17056 of 2022, WPA 17061 of 2022, WPA 17064 of 2022 and WPA 17067 of 2022 are disposed of.

(Md. Nizamuddin, J.)