

24.08.2022

Sl no. 4

Ct no. 2

P.M.

WPA 17622 OF 2022

Balaji Impex (P) Ltd.

- Vs -

Joint Commissioner of Revenue & Ors.

Mr. Indranil Banerjee,
Mr. B. N. Pal

... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader
Mr. T.M. Siddiqui,
Mr. D. Ghosh,
Mr. N. Chatterjee,
Mr. V. Kothari

.... For the State

Heard learned counsel appearing for the parties.

By this writ petition petitioner has challenged the impugned order dated 22nd April, 2022 being annexure P/4 at page 87 of the writ petition passed by WBGST authority concerned to the extent of rejection its claim relating to six invoices referred in the said order on the ground that no EGM data were available at the official portal of the customs.

Petitioner submits that rejection of the petitioner's claim on the basis of the aforesaid finding is perverse since those data are already available in the official portal of the customs and petitioner has annexed to the writ petition those documents downloaded from the official portal of the customs.

Considering the submission of the parties and facts and circumstances as appears from record the

impugned order dated 22nd April, 2022 is set aside to the extent and relating to the aforesaid six numbers of invoices which were not accepted by the authority concerned by its order dated 22nd April, 2022 and the matter is remanded back to the authority concerned to pass afresh order by verifying and reconsidering the said six invoices referred in the impugned order dated 22nd April, 2022, within six weeks from the date of communication of this order.

Needless to mention that before passing the fresh order, petitioner or its authorized representatives shall be given an opportunity of hearing.

With this observation and direction this writ petition being WPA 17622 of 2022 stands disposed of.

(Md. Nizamuddin, J.)