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WPA 19981 of 2021
With
CAN 1/2022

Shree Balaji Udyog
Vs
Assistant Commissioner of State Tax, Bally Charge, Howah & Ors.

Mr. Arya Das
… For the Petitioner.
Mr. A. Ry, Ld. GP.,
Mr. S. Mukherjee,
Mr. D. Ghosh
… For the State.

Heard learned Advocates appearing for the parties.

This application has been filed in connection with the main writ petition drawing attention of the court about a Circular dated 3rd August, 2022 being No.179/11//2022-GST issued by the Government of India, Ministry of Finance and relying on such Circular petitioners submit that the impugned adjudication order and order of the Appellate Authority relating to Electric Vehicles, is contrary to the aforesaid Circular and petitioners are entitled to refund of the excess GST collected. Though till date the State Government has not issued any such Circular, Mr. Ghosh, learned Advocate representing the State GST authority submits that the State Government is going to issue the Circular in the similar line very soon and submits that the matter may be remanded back to the Adjudicating Authority concerned to consider the claim of refund by the petitioners in the light of the aforesaid Circular dated 3rd August, 2022.

Considering the submission of the parties and facts as appears from record both this writ petition being WPA 19981 of 2022 and the connected application being CAN/1/2022 are disposed of by setting aside the impugned adjudication order and the appeal order and the matter is remanded back to the Adjudicating Authority concerned to pass a fresh order after taking into consideration the benefit given to the Assessee/petitioners in the aforesaid Circular dated 3rd August, 2022, within a period of eight weeks from the date of communication of this order.

(Md. Nizamuddin, J.)