WPA 25661 OF 2022

25.11.2022
Sl no. 61
Ct no. 2
P.M.

M/s. National Aluminium Company Limited
- Vs -
Union of India & Ors.

Mr. Anil Kumar Dugar,
Mr. Rajarshi Chatterjee,
Mr. Saumitra Sen
... for the petitioner

Mr. Kaushik Dey,
Ms. Ekta Sinha
.... For CGST

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned order dated 17th August, 2022 passed by the first appellate authority under the WBGST Act which arose out of an original order of rejection of petitioner's claim of refund in question which was rejected on the ground of limitation.

In support of his contention petitioner relies on a notification No. 13/2022-Central Tax dated 5th July, 2022 issued by the Central Board of Indirect Taxes and Customs and petitioner has also relied on several decisions of this court annexed to this writ petition.

Considering the submission of the parties this writ petition being WPA 25661 of 2022 is disposed of by setting aside the aforesaid impugned order of the appellate authority dated 17th August, 2022 and the matter is remanded back to the appellate authority concerned for passing a fresh order in accordance with law after taking into consideration the aforesaid notification dated 5th July, 2022 and several orders of this Court upon which the petitioner has relied, within four weeks from the date of communication of this order.

Needless to mention that such order shall be passed by the appellate authority concerned by granting opportunity of hearing to the petitioner or its authorised representatives.

It is clarified that the appellate authority concerned while passing a fresh order shall confine only to this claim of refund which will be covered by the aforesaid notification dated 5th July, 2022.

(Md. Nizamuddin, J.)