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WPA 27498 of 2022

KR Shrilaxmi Deals Private Limited
Vs
Assistant Commissioner of CGST & CX, Part Street Division, Kolkata South Commissionerate & Ors.

Mr. Akshat Agarwal
... For the Petitioner.
Mr. K. K. Maiti,
Mr. Tapan Bhanja
... For the CGST Authority.
Mr. Partha Sarathi Mondal
... For the UOI.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order of the Appellate Authority rejecting the claim of the petitioner for refund in question on the ground that the same was not made within the time and was being barred by limitation. Petitioner submits that petitioner, so far as limitation in claiming refund is concerned, is entitled to get the benefit by virtue of the Notification No.13/2022-Central Tax dated 5th July, 2022 issued by the Central Board of Indirect Taxes and Customs and petitioner contends that the aforesaid notification should be taken into consideration for granting benefit to the petitioner relating to the refund in question and which could not be taken into consideration by the Appellate Authority.

Considering the facts and circumstances of the case and submission of the parties, the impugned order to the extent of aforesaid issue is set aside and is remanded back to the Appellate Authority concerned to pass a fresh order on the point of limitation with regard to refund in question by taking into consideration the aforesaid notification of the Board dated 5th July, 2022, within six weeks from the date of communication of this order.

Needless to mention that before passing the order on this remand, petitioner or its authorised representative shall be given an opportunity of hearing.

With this observation and direction this writ petition being WPA 27498 of 2022 is disposed of.

(Md. Nizamuddin, J.)