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WPO 1732 of 2022

IN THE HIGH COURT AT CALCUTTA  
Constitutional Writ Jurisdiction  
ORIGINAL SIDE

GRIHAM FOOD & HOTEL PRIVATE LIMITED  
VERSUS  
UNION OF INDIA AND OTHERS

BEFORE:

The Hon'ble JUSTICE RAJASEKHAR MANTHA

Date : 5<sup>th</sup> April, 2022.

APPEARANCE:

Mr. Abhratosh Majumder, Adv.

Mr. Arif Ali, Adv.

Mr. Tapan Bhanja, Adv.

The Court :- Affidavit of service filed in Court today is kept with the record.

The petitioner has applied before the Group General Manager, IRCTC, Eastern Zone, Kolkata, for refund of GST pursuant to cancellation of his licence by mutual agreement, to permit an honorable exit from the contract agreement dated 11<sup>th</sup> August, 2017. No forfeiture or debarment was imposed on the petitioner. As a consequence of the closure of the contract agreement, the petitioner claims that he is entitled to the refund of GST. He has made many representations to the authorities commencing from the 8<sup>th</sup> of July, 2020. By an email communication dated 2<sup>nd</sup> December, 2021, the prayer for refund of licence fee for JA-HWH(OC) has been refused.

This Court notes that the refusal is completely devoid of reasons. In that view of the matter, the Group General Manager, IRCTC, Eastern Zone, Kolkata shall consider the petitioner's representation and furnish appropriate reasons on the question of refund the aforesaid GST component. While dealing with the petitioner's representation, the respondent shall not be bound by the refusal

already on record. The refusal may also be reconsidered in course of disposal of the aforesaid representation.

It is expected that the aforesaid representation would be disposed of within a period of one month from date, mandatorily and positively.

With the aforesaid observations, WPO No. 1732 of 2022 is disposed of.

(RAJASEKHAR MANTHA, J.)