

12.12.2023
PB
Sl. No.33.

WPA 1326 of 2021

Mak Global Exports

Vs

Assistant Commissioner of Customs, IGST
Refund Cell (Port), Central Goods & Service
Tax and Central Excise, Kolkata South
Commissionerate Kolkata & Ors.

Mr. S. Mukherjee,
Ms. Sruti Datta.

... For the Petitioner.

Mr. Kaushik Dey,
Mr. Tapan Bhanja.

.....for the respondent no.2.

Mr. Vipul Kundalia.

.....for the UOI.

Heard learned advocates appearing for the parties.

Petitioner has filed this writ petition being aggrieved by inaction on the part of the respondent authority concerned in considering its representation dated 10th February, 2018 relating to refund in question being Annexure P-2 at page 20 of the writ petition and the representation dated 18th June, 2018 being Annexure P-4 at page 22 of the writ petition and that no refund in question has been granted on its application dated 31st May, 2018 being Annexure P-3 to the writ petition. Petitioner in support of his contention for entitlement of refund in question, relies

on a decision of the Hon'ble Gujarat High Court dated 27th June, 2019 in the case of Amit Cotton Industries Vs. Principal Commissioner of Customs reported in MANU/GJ/1303/2019 and the judgment of Hon'ble Madras High Court in the case of Precot Meridian Limited vs. The Commissioner of Customs & Ors. reported in MANU/TN/9492/2019.

Considering the facts and circumstances of the case and submission of the parties, this writ petition being WPA 1326 of 2021 is disposed of by directing the authority concerned to pass final order on the petitioner's application for refund in question and on the aforesaid representations in accordance with law and by passing a reasoned and speaking order after taking into consideration the aforesaid judgments of the Hon'ble High Courts relied on by the petitioner, within four weeks from the date of communication of this order. Needless to mention that before passing any final order, petitioner or its authorized representatives shall be given opportunity of personal hearing.

With this observation and direction, this writ petition being WPA 1326 of 2021 is disposed of.

(Md. Nizamuddin, J.)

