11.4.2023
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WPA 4943 of 2023

AKE Exporter Private Limited
Vs
Deputy Commissioner of State Tax, Baruipur Charge & Ors.

Mr. Akshat Agarwal
… For the Petitioner.
Mr. A. Ray, Ld. GP.,
Mr. T.M. Siddiqui,
Mr. D. Ghosh,
Mr. N. Chatterjee,
… For the State.

Heard learned Advocates appearing for the parties.

Petitioner has filed this writ petition being aggrieved by the inaction on the part of the respondents/WBGST authority concerned in refunding the excess amount of tax which the petitioner is entitled as per the order of the Appellate Authority dated 18th October, 2022 being Annexure P-1 to the writ petition.

Mr. Siddiqui, learned Additional Government Pleader does not deny that the petitioner is entitled to get the refund as per the aforesaid order of the Appellate Authority but he says that the petitioner will have to make application in proper form and the respondents authority will refund the same expeditiously.

Considering the facts and circumstances of the case and submission of the parties, this writ petition being WPA 4943 of 2023, is disposed of by directing the respondents/WBGST authority concerned to communicate to the petitioner within three working days the mode and manner of making application before the authority concerned for the refund in question and petitioner shall, accordingly make an application for refund of the amount in question in the manner and mode to be indicated by the respondents concerned within seven days from the date of receipt of such intimation from the respondents and the respondents/WBGST authority concerned shall refund the amount in question within thirty days from the date of receipt of such application, if it is made in the mode and manner indicated by the authority concerned.

Mr. Siddiqui submits that part of the refund amount as per the aforesaid Appellate order has already been refunded. Petitioner will be entitled to claim for any statutory interest in accordance with law.

(Md. Nizamuddin, J.)