03.04.2023
PB
Sl. No.13.

WPA 4998 of 2023

Ashis Dhawa
Vs
The Senior Intelligence Officer,
Directorate General of GST Intelligence,
Kolkata Zonal Unit & Ors.

Mr. Somnath Ganguli,
Mr. Sukalpa Seal,
Mr. Bhaskar Sengupta,
Ms. Priyamvada Singh.
... For the Petitioner.

Mr. B. P. Banerjee,
Mr. Tapan Bhanja.
…….for the DGGI.

Mr. Debanik Banerjee.
…….for the UOI.

Heard Learned advocates appearing for the parties.

Pursuant to the direction of this Court dated 30th March, 2023, Mr. Banerjee, learned advocate representing the respondent DGGI authority produces written instruction before this Court dated 3rd April, 2023, issued by the Additional Assistant Director, DGGI, KZU and the relevant portion of the said instruction is quoted herein:-

"In view of above, the payment made may be refunded, in terms of Section 54 of the CGST Act, 2017 read with Circular No.125/44/2019 – GT, under para 3(1) thereof (i.e. Refund on account of "any other" ground or reason) by the proper officer. Accordingly, the petitioner may apply for refund through RFD-01 application before the proper officer.

This issues with the approval of the Additional Director General, DGGI, KZU, (Kolkata)."

Taking into consideration the aforesaid instruction issued by the respondent authority concerned, this writ petition being WPA 4998 of 2023 is disposed of by directing the respondent Assessing Officer concerned to refund the amount in question within a period of four weeks from the date of receipt of the application to be made by the petitioner in the manner and form as indicated in the said instruction. Let such instruction be kept with the record and a copy of the same be served upon the learned advocate-on-record of the petitioner.

Since this writ petition has been disposed of at the motion stage without calling for affidavits, the allegations contained in the writ petition shall be deemed to have been denied by the respondents.

(Md. Nizamuddin, J.)