

28.03.2023

Sl no. 17

Ct no. 2

P.M.

WPA 5664 OF 2023

Suchita Millenium Projects Pvt. Ltd..

- Vs -

**Assistant Commissioner of CGST & CX,
B.B.D. Bag I Division, Range – V, Kolkata
North Commssionerate & Ors.**

Mr. Sandip Choraria

... for the petitioner

Mr. K. K. Maiti,

Mr. Tapan Bhanja

... for CGST Authorities

Heard learned Advocates appearing for the parties.

Petitioner has filed this writ petition challenging the impugned order dated 25th July, 2022, rejecting the application of the petitioner for refund which is an appellable order.

This Court is constrained to record that Mr. Choraria, learned advocate appearing for the petitioner has made misrepresentation and incorrect statement by trying to make out a case that petitioner's application for refund was rejected on the ground of limitation by not considering the period of limitation protected by the order of the Supreme Court during the Covid-19, which is totally incorrect and false statement, as appears from the aforesaid impugned order of rejection from which I find that adjudicating authority has specifically recorded that

the claim of the petitioner is not time barred and claim has been rejected on some other grounds.

This writ petition being WPA 5664 of 2023 is dismissed in view of discussion made above and on the ground of availability of alternative remedy by way of statutory appeal.

(Md. Nizamuddin, J.)