08.02.2023.
p.b.
Sl. No.3.

WPA 9705 of 2021

Delta Autocorp LLP
Vs.
Union of India & Ors.

Mr. Kushagra Shah,
Mr. Anurag Roy.
........for the petitioner.
Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. S. Mukherjee,
Mr. D. Ghosh.
........for the State.
Mr. K. K. Maiti,
Mr. Tapan Bhanja.
........for the CGST authority.

This application has been filed in connection with the main writ petition drawing attention of the court about a Circular dated 3rd August, 2022 being No.179/11//2022-GST issued by the Government of India, Ministry of Finance and relying on such Circular petitioners submit that the impugned adjudication order and order of the Appellate Authority relating to Electric Vehicles, is contrary to the aforesaid Circular. Though till date the State Government has not issued any such Circular, Mr. Ghosh, learned Advocate representing the State GST authority submits that the State Government is going to issue the Circular in the similar line very soon and submits that the matter may be remanded back to the Adjudicating Authority concerned to consider the claim of refund by the petitioners in the light of the aforesaid Circular dated 3rd August, 2022.

Considering the submission of the parties and facts as appears from record, this writ petition being WPA 9705 of 2021 is disposed of by setting aside the impugned adjudication order and the matter is remanded back to the Adjudicating Authority concerned to pass a fresh speaking order after taking into consideration the benefit given to the Assessee/petitioners in the aforesaid Circular dated 3rd August, 2022, within a period of eight weeks from the date of communication of this order.

(Md. Nizamuddin, J.)