

03.01.2023

Sl no. 28

Ct no. 2

P.M.

WPA 8329 OF 2019

Out-Sel Promotions India Private Limited & Anr.

- Vs -

**The Joint Commissioner, Commercial
Taxes, Park Street Charge & Ors.**

Ms. Rita Mukherjee,
Mr. Pujon Chatterjee
... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader
Mr. T. M. Siddiqui,
Mr. D. Ghosh
... for the State.

Heard learned advocates appearing for the
parties.

Petitioner has filed this writ petition praying for
direction upon the respondent authority concerned
under the VAT / CST Act for refund of the sum of Rs;
3,07,481/- which according to the petitioner was
paid in the name of a wrong entity and further the
basis of such claim of refund is that the petitioner
has subsequently paid the tax relating to the same
transaction and period for which it has already paid
in the name of wrong entity.

If it is found from record that this fact is
established that the petitioner has paid the same
amount twice once, in its own name and another in
the name of a wrong entity. In that event, the
respondent concerned shall pass an order of
immediate refund of the aforesaid amount within a

period of eight weeks from the date of communication of this order after giving an opportunity of hearing to the petitioner or its authorized representatives.

With this observation and direction this writ petition being WPA 8329 of 2019 is disposed of.

(Md. Nizamuddin, J.)