

13.6.2023

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WPA 11335 of 2023

M/s. APL Metals Ltd. & Anr.

Vs

Senior Intelligence Officer, Directorate General of
Goods and Services Tax Intelligence (DGGI) & Ors.

Mr. R. Banerjee,
Ms. Priya Sarah Paul,
Ms. S. Dey

... For the Petitioners.

Mr. Bhaskar Prosad Banerjee,
Mr. Tapan Bhanja

... For the Respondent No.1.

Ms. Manasi Mukherjee

... For the CGST Authority.

Mr. K.K. Maiti,
Ms. Ekta Sinha

... For the Respondent Nos. 2 & 4.

Heard learned Advocates appearing for the parties.

Considering the prayer made in the writ petition particularly in prayer (a) of the writ petition by which petitioners have prayed for direction upon the respondents to conclude the investigation, such prayer is allowed by directing the respondents authority concerned to conclude the investigation arising out of search and seizure proceedings in question in accordance with law.

Now, so far as prayer (b) is concerned with regard to reinstating of the ITC and refund of cash in question deposited by the petitioners itself, same shall abide by the final order to be passed in the impugned proceedings.

With this observation and direction this writ petition being WPA 11335 of 2023 is disposed of.

(Md. Nizamuddin, J.)