WPA 14793 OF 2023

05.07.2023
Sl no. 8
Ct no. 2
P.M.

R 3 Enterprises & Anr.

- Vs –

Deputy Commissioner of State Tax, Park Street Charge, Howrah & Ors.

Mr. Rajarshi Chatterjee
... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader
Md. T.M.Siddiqui,
Mr. Tanoy Chakraborty
Mr. Saptak Sanyal
... for the State.

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Heard learned advocates appearing for the parties.

This writ petition has been filed 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, are contrary to the aforesaid Circular and petitioners are entitled to get refund of the excess GST collected. Though till date the State Government has not issued any such Circular, Mr. Siddiqui learned advocate representing the State GST authority submits that

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 14793 of 2023 is disposed of by setting aside the impugned adjudication order and the appeal order and the matter is remanded back to the adjudicating authority concerned to pass a fresh order after taking into consideration the benefit given to the assessee/petitioners in the aforesaid Circular dated 3rd August, 2022, if it is applicable to the case of the petitioner, within a period of eight weeks from the date of communication of this order.

(Md. Nizamuddin, J.)