

28.07.2023
PB
Sl. No.1.

WPA 15234 of 2023

M/s. Budge Budge Refineries Ltd. & Anr.
Vs
Union of India & Ors.

Mr. Nilotpal Chowdhury,
Mr. Deepak Sharma.
... For the Petitioner.
Mr. K. K. Maiti,
Ms. Ekta Sinha.
.....for the CGST authority.
Ms. Sanjukta Gupta.
.....for the UOI.

In compliance of the order of this Court dated 27th July, 2023, both the Commissioner and Assistant Commissioner of CGST, Kolkata, South, were personally present. The Assistant Commissioner, CGST through his counsel submits that the language used in his order in question was not any wilful or deliberate attempt to disregard the majesty of this Court and he tenders unconditional apology which is accepted. Learned Commissioner of CGST concerned assures this Court through his counsel that the issue will be resolved and refund will be made within seven days from the date of compliance of the formalities to be done by the petitioner. The formalities which is required to be done by the petitioner shall be intimated to the petitioner on 31st July, 2023 and on receipt of

such intimation, the petitioner shall comply the formalities within three days from the date of receipt of such intimation. The sanction order for refund dated 12th September, 2022 is set aside. Personal appearance of both the aforesaid officers are dispensed with.

With this observation and direction this writ petition being WPA 15234 of 2023 is disposed of.

(Md. Nizamuddin, J.)