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WPA 16377 of 2023

Md. Mozammel Haque
Vs
The State of West Bengal & Ors.

Mr. Achin Jana,
Mr. Prosenjit Ghosh
... For the Petitioner.
Mr. A. Ray, Ld. GP.,
Mr. T.M. Siddiqui,
Mr. T. Chakraborty
... For the State.

Heard learned Advocates appearing for the parties.

Petitioner has filed this writ petition being aggrieved by the inaction on the part of the respondent/VAT authority concerned in granting refund to the petitioner in spite of the order dated 20th April, 2015, passed by the West Bengal Commercial Taxes Appellate & Revisional Board which has held that petitioner is eligible to get the benefit of ITC amounting to Rs.1,23,855. Petitioner submits that the series of representations have been made before the authority concerned for refund of the aforesaid admitted refundable amount. It appears from record that last of such representations was made by the petitioner on 20th February, 2023 being Annexure P-23 to the writ petition.

Mr. Siddiqui, learned Additional Government Pleader could not deny the aforesaid admitted position that the petitioner is entitled for the refund in question. He submits that the appropriate authority for granting refund in this case is the Assistant Commissioner of Revenue, Ultadanga, Cossipore and Belgachia Charge, which has not been impleaded as party respondent in the writ petition. He further submits that the aforesaid order of the Board has not been further challenged before any higher forum.

Liberty is granted to the petitioner to implead the aforesaid party as a party respondent to this writ proceedings.

Considering the facts and circumstances of the case and submission of the parties this writ petition being WPA 16377 of 2023 is disposed of by directing the aforesaid added respondent to make order for payment of the aforesaid refundable amount in question as per the aforesaid order of the Board dated 20th April, 2015 along with statutory interest which the petitioner is entitled, within a period of four weeks from the date of communication of this order.

For any other relief, petitioner may approach the authority concerned in accordance with law since this court has not gone into the merits of any other relief asked for by the petitioner.

(Md. Nizamuddin, J.)