

25.7.2023

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WPA 16833 of 2023

EMAR International
Vs
The State of West Bengal & Ors.

Mr. Arijit Chakraborti,
Mr. Rituraj Chakraborty
... For the Petitioner.
Mr. A. Ray, Ld. GP.,
Mr. T.M. Siddiqui,
Mr. T. Chakraborty,
Mr. S. Sanyal
... 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 No.2/WBGST Authority in refunding the petitioner's claim of ITC refund on export being Annexure P-3 and P-4 to the writ petition relating to the relevant period and also for withdrawal of the impugned show-cause-notices for rejection of petitioner's claim of refund being Annexure P-6 to the writ petition. It appears from record that the aforesaid claim of refund was withheld on the alleged ground of non-existence of the petitioner at its place of business and for that reason registration of the petitioner was suspended. It appears from the order dated 5th April, 2023, as appears at page 165 of the writ petition that the allegation of non-existence of the petitioner was found to be not correct by the department themselves and in view of such admitted factual position, the respondent

No.2/WBGST Authority is not justified in not refunding the claim of ITC made by the petitioner for the relevant period. Accordingly, the respondent No.2/WBGST Authority is directed to withdraw the aforesaid impugned show-cause-notices for rejection of petitioner's claim of refund and also to consider the claim of refund made in this writ petition and to make the payment after factual verification, within a period of four weeks from the date of communication of this order.

With this observation and direction this writ petition being WPA 16833 of 2023 is disposed of.

(Md. Nizamuddin, J.)