WPA 16979 OF 2023

27.07.2023
Sl no. 17
Ct no. 2
P.M.

Banarsi Das & Sons & Anr.

- Vs –

The Appropriate Assessing Authority, N.D. Sarani Charge & Ors.

Mr. Anil Kumar Dugar,
Mr. Gobinda Dey

… for the petitioners

Mr. Anirban Ray, Ld. Govt. Pleader
Md. T. M. Siddiqui,
Mr. S. Sanyal

…. For the State

Heard learned advocates appearing for the parties.

It appears from record being annexure P/2 to the writ petition that for the relief asked for by the petitioners in this writ petition, petitioners have already made a representation on 17th November, 2022 before the Senior Joint Commissioner, Commercial Taxes/respondent No. 2.

Petitioners submit that petitioners are entitled to the refund in question under Section 36 of the West Bengal Value Added Tax Act, 2003.

Considering the facts and circumstances of this case this writ petition being WPA 16979 of 2023 is disposed of by directing the respondent No. 2 to consider and dispose of the aforesaid representation of the petitioners dated 17th November, 2022 in accordance with law and by passing a reasoned and speaking order and after giving an opportunity of hearing to the petitioners or its authorized representatives, within a period of four weeks from the date of communication of this order.

(Md. Nizamuddin, J.)