WPA 17772 Of 2023

08.08.2023
Sl no. 14
Ct no. 2
P.M.

Raj and Rak Incorporated & Anr.
- Vs -
Deputy Commissioner of State Tax,
Beliaghata Charge & Ors.

Mr. Anil Kumar Dugar
… for the petitioners

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

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order passed by the adjudicating authority concerned dated 20th May, 2021 which was confirmed by the appellate authority under the WBGST Act partially denying the claim of refund by the petitioner. petitioner submits that the claim of refund which has been denied by the adjudicating authority in the aforesaid impugned order is relating to “inverted duty structure”, petitioner is entitled to get the benefit of the said refund as per Notification No.13-2022-Central Tax, dated 5th July, 2022 issued by the Government of India, Ministry of Finance.

Mr. Siddiqui, learned Additional Government Pleader was asked to consider the aforesaid notification as to whether the claim of refund made by the petitioner is covered by the aforesaid notification and in its usual fairness, he submits that in the facts and circumstances of the case, petitioner is entitled to get the benefit of refund as per the aforesaid notification.

Considering the facts and circumstances of the case and submission of the parties, this writ petition being WPA 17772 of 2023 is disposed of by directing the respondent authorities concerned to reconsider its impugned order dated 20th May, 2021 and to grant refund in question by taking into consideration the aforesaid notification subject to verification of the genuineness of the claim of refund in question, within a period of four weeks from the date of communication of this order. In view of this order for reconsideration of the claim of refund in question made by the petitioner, the impugned order of the appellate authority and the impugned adjudication order (partially) are set aside.

With this observation and direction, this writ petition being WPA 17772 of 2023 is disposed of.

(Md. Nizamuddin, J.)