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WPA 19520 of 2018

Alkem Laboratories Limited & Anr.
Vs
Joint Commissioner of Sales Tax, Central Audit Unit, Kolkata & Ors.

Mr. Jaweid Ahmed Khan,
Mr. Bhaskar Sengupta,
Mr. T. Ahmed Khan
... For the Petitioners.
Mr. S. Mukherjee,
Mr. N. Chatterjee,
Mr. V. Kothari
... 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 respondents Authority concerned in refunding the admitted refundable amount as indicated in pages 30,31 and 32 of the writ petition which comes around Rs.5,58,54,103.61 in total. Petitioner submits that 50% of the aforesaid refundable amount has already been paid to it and the balance amount has been unjustifiably retained.

Pursuant to the earlier order of this court Mr. Mukherjee learned Advocate appearing for the State respondents files status report on dues in respect of the petitioner relating to the period in question, prepared by the Deputy Commissioner, Commercial Taxes, Large Taxpayers' Unit, dated 3rd January, 2023 which may be kept with the record. Relevant portion of the said report is extracted hereinbelow :

> "1. Upon examination of records available in office and a report on status of Dues as on 26.4.2022 prepared by JCCT/LTU, it appears that the dealer has no assessed dues under the WBVAT Act, 2003 and under the CST Act, 1956.
> 2. All the refund applications have been duly disposed under those said Acts excerpt the refund pertaining to FY 2012-13 which is lying pending before Hon'ble High Court, Calcutta.
> 3. It may be mentioned that a due of Rs.47,410.00 under CST Act for FY 2015-16 had already been adjusted against the excess payment refunded for the period 2013-14 under CST Act on receipt of dealer's prayer."

On perusal of the aforesaid report it appears that there is no assessed dues against the petitioner relating to the relevant period and whatever due was there relating to the financial year 2015-2016, it has been adjusted against the excess payment refunded for the period 2013-2014.

Considering the submission of the parties and the aforesaid report of the authority and the admission made by the respondents in pages 4 and 5 of their affidavit-in-opposition, this writ petition being WPA 19520 of 2018 is disposed of by directing the respondent authority concerned to refund the balance amount admitted in its affidavit-in-opposition with statutory interest of 12% p.a. from the date the aforesaid refund become due till the date of payment, within a period of one month from the date of communication of this order. In default, the amount refundable and interest will carry compound interest.

(Md. Nizamuddin, J.)