

04.12.2023
PB
Sl. No.11.

WPA 23771 of 2023

Manas Kumar Dey
Vs
Superintendent of Head Quarters,
Anti-Evasion Unit, CGST & CX, Haldia
Commissionerate & Ors.

Ms. Sweta Mukherjee.
... For the Petitioners.
Mr. S. S. Banerjee,
Mr. Abhradip Maity.
.....for the respondents.

Heard learned advocates appearing for the parties.

It appears from the prayer made in the writ petition that petitioner has made a claim of refund in question before the CGST authority concerned. Without going into the merit and legality of such claim of refund, this writ petition being WPA 23771 of 2023 is disposed of by granting liberty to the petitioner to make appropriate representation before the authority concerned for such claim of refund within two weeks from date and if such representation is made by the petitioner within the time stipulated herein, the respondent authority concerned shall consider and dispose of the same strictly in accordance with law by giving an opportunity of hearing to the petitioner or his

authorized representatives, within four weeks from the date of communication of this order.

It is clarified that since the writ petition is disposed of at the motion stage without calling for affidavits by the respondents, the allegation contained in the writ petition shall be deemed to have been denied by the respondents.

(Md. Nizamuddin, J.)