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WPA 28499 of 2022

Patel Dhaval Jagjivanbhai

Vs

Superintendent of Customs, Mahadipur Land Custom
Station & Ors.

Mr. Indranil Banerjee,
Mr. Subrata Mukherjee
... For the Petitioner.

Mr. Bhaskar Prosad Banerjee,
Ms. Ekta Sinha
... For the Customs Authority.
Ms. Rini Bhattacharyya
... For the UOI.

Heard learned Advocates appearing for the parties.

Petitioner has filed this writ petition being aggrieved by the inaction on the part of the respondent authority concerned in considering his application dated 10th March, 2018 being Annexure P-1 at page 26 of the writ petition for refund in question under the IGST Act. It appears from record that thereafter petitioner has given a reminder also to the Authority concerned but till date no refund has been made to the petitioner.

Considering the facts and circumstances of the case and submission of the parties this writ petition being WPA 28499 of 2022 is disposed of by directing the respondent Authority concerned to consider and take a final decision on the aforesaid claim of refund of the petitioner within four weeks from the date of

communication of this order in accordance with law and by passing a reasoned and speaking order and if it is found that the petitioner is entitled for refund, in such a case the respondent concerned shall pass necessary order for refund of the same immediately with statutory interest from the date when the petitioner was entitled to get the refund till the date of payment.

(Md. Nizamuddin, J.)