

07.12.2023
PB
Sl. No.15.

WPA 30163 of 2014

Sarvopari Impex Pvt. Ltd.
Vs
Union of India & Ors.

Mr. Sourabh Bagaria,
Mr. Indranil Banerjee,
Mr. Subrata Mukherjee.
... For the Petitioner.
Mrs. Chandreyi Alam.
.....for the UOI.

Heard both the parties.

By this writ petition, petitioner has challenged the impugned order dated 22nd March, 2013, by way of supplementary affidavit to the writ petition rejecting the claim of refund of Central Sales Act under the Foreign Trade Policy relating to the relevant period by not accepting the "C" Forms which was submitted by the petitioner at a later stage due to non-availability of the same at the time of claim for the reason beyond the control of the petitioner.

In support of his contention, Mr. Bagaria, learned advocate for the petitioner relies on a judgment of this Court dated 6th December, 2021 in WPA No.5306 of 2021 (Tata Steel Limited & Anr. Vs. State of West Bengal & Ors.) reported in (2022) 110

GSTR 171 (Cal), (2023) 110 GSTR 269 (Cal), which has already been upheld by the Hon'ble Division Bench.

Mrs. Alam, learned advocate representing the respondent relies on the averments made in the affidavit in opposition but she could not distinguish the judgment of the Tata Steel Limited (supra) and could not contend that the issue involved in this writ petition is covered by the said judgment.

Considering the facts and circumstances of the case and in view of the decision of this Court in the case of Tata Steel Limited (supra), this writ petition being WPA 30163 of 2014 is disposed of by directing the respondent authority concerned to consider the "C" Forms in question annexed to the writ petition and if it is found that the same are genuine and valid, in that event petitioner's claim of refund shall be expedited and amount of claim of refund shall be determined in accordance with law preferably within two months from the date of communication of this order. Accordingly, this writ petition being WPA 30163 of 2014 is disposed of by setting the impugned order dated 22nd March, 2013 being Annexure P-12 to the supplementary affidavit.

(Md. Nizamuddin, J.)

