

10.01.2023
SL.26,Ct.2
AJ.

**In the High Court at Calcutta
Circuit Bench at Jalpaiguri
Constitutional Writ Jurisdiction
Appellate side**

W.P.A. 3340 of 2022

**Brij Bala Agarwal
-Vs-
Sales Tax Officer, Siliguri Charge & Ors.**

Mr. Boudhayan Bhattacharyya,
Ms. Taniya Roy.
.....for the petitioner.
Mr. Hirak Barman,
Mr. Pretom Das.
.....for the State.

Affidavit of service filed by the petitioner be
kept with the record.

The petitioner being aggrieved by the order
of assessment under Section 46 read with
Section 66 of the West Bengal Value Added Tax
Act, 2003 preferred an appeal under Section 84
thereof.

The appeal being Appeal Case No.3A-71-
JC-2016-2017 was disposed of on June 08,
2017 directing refund of an amount of
Rs.10,24,401/-. The petitioner is complaining
that such amount has not yet been refunded to
him.Mr. Barman, learned Advocate for the
State Authorities submits that a proposal for
refund of the said amount would be initiated
very soon.

That being the position, W.P.A. 3340 of 2022 is disposed of by directing the refund of the said amount to the petitioner along with interest to be calculated in terms of Section 36 of the said Act of 2003 within a period of two months from the date of communication of this order.

There shall be no order as to costs.

Urgent photostat certified copy of this order, if applied for, be supplied to the parties subject to compliance with all requisite formalities.

(Biswajit Basu, J.)