10.01.2023
SL.27,Ct.2
AJ.

In the High Court at Calcutta
Circuit Bench at Jalpaiguri

Constitutional Writ Jurisdiction
Appellate side

W.P.A. 3341 of 2022

Kapil Kothari
-Vs-
Sales Tax Officer, Siliguri Charge & Ors.

Mr. Boudhayan Bhattacharyya,
Ms. Taniya Roy.
……for the petitioner.

Mr. Bikramaditya Ghosh,
Mr. Momenur Rahman.
……for the State.

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

The petitioner being aggrieved by an order of assessment under Section 9(2) of the Central Sales Tax Act, 1956 read with Section 46 of the West Bengal Value Added Tax Act, 2003 preferred an appeal.

The appellate authority disposed of the said appeal on March 24, 2018 by directing refund of an amount of Rs.3,05,557.21/-. The petitioner is complaining that such amount has not yet been refunded to him.

Mr. Ghosh, learned Advocate for the State Authorities submits that the authority shall initiate the proposal for refund of the said amount very soon.

That being the position, W.P.A. 3341 of 2022 is disposed of by directing the refund of the said amount to the petitioner along with the interest to be calculated in terms of Section 36 of the West Bengal Value Added Tax Act, 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.)