10.01.2023
SL.29,Ct.2
AJ.

In the High Court at Calcutta
Circuit Bench at Jalpaiguri

Constitutional Writ Jurisdiction
Appellate side

W.P.A. 3343 of 2022

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

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

Mr. Subir Kumar Saha,
Mr. Momenur Rahman.
……for the State.

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

The petitioner being aggrieved by the order of assessment dated January 24, 2017 under Section 46 read with Section 66 of the West Bengal Value Added Tax Act, 2003, preferred an appeal under Section 84 thereof.

The said appeal was disposed of by the order dated March 24, 2018 by directing refund of an amount of Rs.5,72,151.92.

The petitioner is complaining that such amount has not yet been refunded.

Mr. Rahaman, learned Advocate led by Mr. Saha, learned Advocate submits that process of refund has already been initiated.

That being the position, W.P.A. 3343 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 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.)