WPA 557 OF 2024

24.01.2024
Sl no. 12
Ct no. 2
P.M.

Bhujadhari Trexim Private Limited & Ors.
- Vs -
Senior Intelligence Officer, Directorate General of Goods and Services Tax Intelligence, Kolkata Zonal Unit Ors.

Mr. Debabrata Ghosh
Mr. Rajarshi Chatterjee,
... for the petitioners
Mr. Bhaskar Prosad Banerjee
Mr. Tapan Bhanja
... for the respondent DGGI

Heard learned advocates appearing for the parties.

By this writ petition petitioner has made prayer for relief of direction upon the CGST/WBGST authority concerned to refund the amount in question alleged to be forcibly recovered/collected through DRC-03 by the DGGI.

Mr. Banerjee, learned advocate representing the respondent authority concerned submits that for claiming the refund in question petitioner will have to make an application under Section 54 of the CGST Act before the authority concerned in accordance with law and in proper form.

Considering such submission of Mr. Banerjee this writ petition being WPA 557 of 2024 is disposed of by granting liberty to the petitioner to make application under Section 54 of the CGST Act in proper form before the authority concerned within ten days from date and if such application is made by the petitioner within the time stipulated herein the same shall be considered for refund in question within two weeks from the date of receipt of such application.

It is needless to mention that before taking such decision of refund by the respondent authority concerned petitioner or its authorised representatives shall be given an opportunity of personal hearing and shall be allowed to rely on any judicial decision by any Court.

(Md. Nizamuddin, J.)