

11 27.02.2024
AN Ct. No. 01
RP

MAT 355 of 2024
with
IA No. CAN 1 of 2024

JL Enterprises
Vs.
Additional Commissioner Tax Appeal & Ors.

Mr. Vinay Kr. Shraff
Miss. Priya Sarah Paul
Mr. Dev Kr. Agarwal
... for the appellant

Mr. Anirban Ray, ld. G.P.
Mr. T. M. Siddiqui
Mr. Tanoy Chakraborty
Mr. Saptak Sanyal
... for the State respondents

1. We have heard learned counsel for the respective parties elaborately.

2. This intra-Court appeal filed by the writ petitioner is directed against the order dated 08.02.2024 by which the learned writ court held that there is no scope for passing the interim order. As rightly observed by the learned Single Judge, since the issue involved in the matter is whether the appellant is entitled for refund of the ITC on export of goods and services, which claimed to be rejected. Therefore, the question of granting of interim order does not arise. However, considering the fact that the learned writ court has directed affidavit-in-opposition to be filed within two weeks which has not been complied with till date.

3. We direct the appropriate respondents to file their affidavit-in-opposition not later than 15.03.2024. reply thereto, if any, be filed within 28.03.2024. the writ petition is directed to be listed before the appropriate Bench

in the week commencing from 01.04.2024.

4. In the result, the appeal stands **dismissed**.
Consequently, the connected application also stands
dismissed.

(T. S. Sivagnanam)
Chief Justice

(Hiranmay Bhattacharyya, J.)