29th August, 2024
(AK)
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W.P.A 14909 of 2024

Sunil Pramanik
Vs.
Union of India and others

Ms. Sweta Mukherjee
...for the petitioner.

Mr. Anirban Ray, Ld. G.P.
Md. T.M. Siddiqui
Mr. Tanoy Chakraborty
Mr. Saptak Sanyal
Mr. D. Sahu
...for the State.

Mr. Uday Shankar Bhattacharya
Mr. Tapan Bhanja
...for the CGST Authorities.

1. The instant writ petition has been filed, inter alia, praying for a direction upon the respondents to forthwith disburse the remaining amount of sanctioned refund of Rs.91,863/- under the head IGST for the period August 2018 along with applicable rate of interest for delayed disbursement of claim of refund sanction vide an order dated 2nd January, 2019.

2. On 8th August, 2024 when this matter is taken up for consideration, after hearing the petitioner and the State respondents this Court was pleased to pass the following order:

"Pursuant to the applications for refund, the issue was decided by the State authorities under the provisions

of WBGST/CGST Act, 2017 and refund sanction order dated 2nd January, 2019 was issued.

Although, the petitioner claims that pursuant to the payment advice issued by the State authorities on 2nd January, 2019, the petitioner is entitled to Rs.91,863/- on account of Integrated Tax, the same is yet to be released.. According to Ms. Mukherjee, learned Advocate appearing for the petitioner, it is the State authorities who are required to take steps for ensuring that the order is communicated to the CGST authorities for them to take further action. She submits that despite written representations, no steps have been taken by the respondents.

Today, the CGST authorities are not represented.

In view thereof, to afford one more opportunity to the CGST authorities to respond, let this matter stand adjourned and be listed under the same heading on 21st August, 2024."

3. Pursuant to the aforesaid direction, the above order was communicated to the CGST authorities.

4. Today Mr. Bhanja, learned Advocate has entered appearance on behalf of the CGST authorities along with his senior Mr. Bhattacharya.

5. Having heard the learned Advocates appearing for the respective parties and having noted that already a refund sanction order has been issued on 2nd January, 2019 in Form GST RFD-06 and taking into consideration the fact that payment advice has already been issued by the State respondents on

2nd January, 2019, I am of the view that the CGST authorities cannot be permitted to retain or hold back the amount which has been directed to be refunded in terms of the refund sanction order dated 2nd January, 2019.

6. Having regard thereto, I direct the respondent no.2 to forthwith take steps for issuance of payment advice in favour of the petitioner.

7. The respondent no.2 is also directed to compute applicable interest on account of delayed payment and disburse the same to the petitioner together with the refund quantified in the refund sanction order dated 2nd January, 2019. The petitioner should be supplied with particulars of computation along with the payment advice. The entire process of issuing the payment advice along with the computation sheet to the petitioner should be completed within a period of six weeks from the date of communication of this order.

8. With the aforesaid directions, writ petition stands disposed of.

9. There shall be no order as to costs.

10. Urgent Photostat certified copy of this order, if applied for, be made available to the parties upon compliance with the necessary formalities.

(Raja Basu Chowdhury, J.)