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jks 02.12.2024

WPA 27083 of 2024

Afcon Industrial Equipments
Vs.
The State of West Bengal & Ors.

Mr. Saikat Koley
Mr. Kaustav Seal
... ... for the petitioner

Mr. A. Ray
Mr. Md. T. M. Siddiqui
Mr. N. Chatterjee
Mr. T. Chakraborty
Mr. S. Sanyal
... ...for the State

Learned counsel appearing for the petitioner states that the respondent no.3 has rejected the petitioner's prayer by disallowing input in the month of January, February, and March for the financial year 2019-2020 amounting to Rs.4,16,321/- and demanded the said amount of tax with interest under the heading of ITC found reversible (if availed) which is bad in law and in violation of Section 118 of the Finance Act(02) of 2024.

Learned counsel appearing for the West Bengal Goods and Services Tax authorities submits that the order is an appealable order under Section 107 of the Central Goods and Services Tax Act, 2017.

Heard learned counsels for the parties and perused Section 107 of the Central Goods and Services Tax Act, 2017 as well as the impugned order dated 27th August, 2024.

As this is an appealable order, an appeal should have been preferred by the assessee under Section 107 of the Central Goods and Services Tax Act, 2017. Learned counsel appearing for the petitioner is requested to prefer an appeal under Section 107 of the Central Goods and Services Tax Act, 2017.

With the above observation WPA 27083 of 2024 is disposed of.

No order as to costs.

All parties shall act on the server copy of this order duly downloaded from the official website of this Court.

(Rajarshi Bharadwaj, J.)