

WPA 28658 of 2024

Mohan Kumar Agarwala
Vs.
The Senior Joint Commissioner of Revenue (SGST) &
Ors.

Mr. Sukalpa Seal
Mr. Sandip Goraria

... ... for the petitioner

Mr. Anirban Ray
Mr. Md. T. M. Siddiqui
Mr. Tanoy Chakraborty
Mr. Saptak Sanyal
Ms. Sumita Shaw

... ... for the State

Learned counsel appearing for the petitioner submits that after an adjudication order was passed, the petitioner preferred an appeal before the appellate authority, who accepted the contention of the petitioner as regards the formula of “Adjusted Total Turnover” and held that “From the above notification and definition under CGST Rules, 2017, the Adjusted Total Turnover under Rule 89(4)(E) does not include exempt supplies of Rs.48,18,50,416/- Hence, the contention of the appellant with respect of adjusted total turnover is accepted...”. However, the appellate authority though accepted the submission of the petitioner as regards the formula of the “Adjusted Total Turnover”, without recording any reason had considered a different value of Rs.2,76,25,63,943/- as “Adjusted Total Turnover” and modified the earlier disallowed refund of Rs.30,75,868/- to the tune of Rs.17,78,306/- and further allowed refund at the appellate stage to the tune of Rs.17,78,306/-. The

reason for considering the value of Rs.2,76,25,63,943/- as Adjusted Total Turnover instead of the correct value of Rs.2,29,53,61,432/- is not stated in the impugned appellate order dated 19th September, 2024.

Learned counsel appearing for the respondent authorities are present.

Heard learned counsel for the parties. Perused the appellate order dated 19th September, 2024. No reason was recorded for reducing the refund on “Adjusted Total Turnover” and recording the Adjusted Total Turnover from Rs.2,29,53,61,432/- to Rs. 2,76,25,63,943/- . As no reasons have been recorded by the appellate authority, the order dated 19th September, 2024 is quashed and the appellate authority is requested to give an opportunity of hearing to the petitioner before passing the fresh order within three months from date.

With the above direction WPA 28658 of 2024 is disposed of.

There shall be 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.)