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15.05.2024.
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Calcutta High Court
In the Circuit Bench at Jalpaiguri
Appellate Side

WPA 995 of 2024

Santosh Kumar Gupta
-versus-
Assistant Commissioner of Revenue,
State Goods and Services Tax, Siliguri Charge & Ors.

Mr. Boudhayan Bhattacharyya,
Mr. Sougata Banerjee,
Ms. Stuti Bansal,
Ms. Abhishruti Basu
....for the petitioner.
Mr. Pretom Das,
Mr. Dilip Kumar Agarwal
....for the State.
Mr. Ratan Banik,
Mr. Bishwa Raj Agarwal
....for the respondent nos.4 & 6.

The subject matter of challenge is an order passed by the Joint Commissioner, State Tax, Siliguri Circle, Siliguri, being the Appellate Authority on 19th October, 2023. The appeal arises out of a rejection order of refund passed by the Adjudicating Authority on 29th September, 2022.

The petitioner says that according to his assessment the petitioner is entitled to refund of a higher sum of money than that allowed. The Adjudicating Authority allowed a portion of such refund claimed and has rejected the rest of it.

Being aggrieved by such refusal of a portion of the refund claimed, the petitioner went before the Appellate

Authority. The Appellate Authority has upheld the order of the Adjudicating Authority.

The petitioner says that the Appellate Authority fell in error by not considering the correct facts and figures, although there is no error on the applied principles. In the event the correct facts and figures were considered by the Appellate Authority, then a further amount over and above the amount allowed as refund by the Adjudicating Authority would have been directed to be refunded to the petitioner.

Considering that the grievance is only to a limited score that is facts and figures, the matter is remanded back to the Appellate Authority only for considering whether there is any computation error based on the adjusted turnover of the writ petitioner.

The order of the Appellate Authority dated 19th October, 2023 is set aside for this limited purpose.

The petitioner shall present itself with all books and records along with supporting documents before the respondent no.2 on 12th June, 2024 at 12.00 noon. This exercise should be completed within 3 weeks from 12th June, 2024.

The respondent no.2, if on consideration of the records that may be produced by the petitioner, finds that there has been an error in computing the refundable turnover shall then make necessary orders in regard thereto. On the other hand, if the respondent no.2 finds that there is no computation error he shall be entitled to pass necessary order which may be in the same line as to that of the present impugned order.

The writ petition is accordingly disposed of.

Since I have not called for any affidavits, allegations contained in this writ petition are deemed to have not been admitted by the respondents.

Urgent photostat certified copy of this order, if applied for, be given to the parties upon compliance of necessary formalities.

(Arindam Mukherjee, J.)