03.03.2025
Item No.
AD 10
Saswata

WPA 431 of 2025

M/s Toshbro Medicals Pvt. Ltd.
versus
Senior Joint Commissioner of Commercial Tax, Kolkata South Circle & Ors.

Mr. Sandip Choraria
Mr. Akash Chakraborty
...For the petitioner
Mr. Anirban Ray, Ld. GP
Mr. Md. T.M.Siddiqui, Ld. AGP
Mr. Tanoy Chakraborty
Ms. Sumita Shaw
Mr. Saptak Sanyal
...For the State

1. The instant writ petition has been filed, inter alia, praying for a direction upon the respondents to issue appropriate refund payment order arising out of the revisional order passed by the Appellate and the Revisional Board dated 28th March 2018 whereby the Appellate and Revisional Board while modifying the appellate order dated 31st August 2016 issued under the West Bengal Value Added Tax Act, 2003, directed the authorities to issue a revised demand notice by taking into account the observation made in such order. Pursuant to the aforesaid, a revised notice dated 11th March 2020 had been issued which recorded that the petitioner had paid a sum in excess of Rs. 6,70,791/-. According to the petitioner, the petitioner is entitled to a refund of the amount already paid in excess.
2. There appears to be a representation made by the petitioner way back in the year 2020. Although, the matter appears to have been followed up subsequently by the respondents, till date the refund sanction order has not been issued.
3. Mr. Chakrborty, learned advocate appearing for the State submits that the matter is being processed and it is more

likely than not that the grievance of the petitioner would be taken care of by the respondents.

4. Having regard to the submission made by Mr. Chakraborty in Court today, I am of the view that the respondents should forthwith take steps for processing the petitioner's application for refund made on 2nd September, 2020 in respect of the amount already paid in excess by the petitioner.

5. Having regard to the fact that the respondents have already accepted the order passed by the Appellate and Revenue Board dated 28th March 2018 and have already issued a revised notice dated 11th March, 2020, wherein an amount of Rs. 6,70,791/- is shown to be paid in excess, I am of the view that steps should be taken by the respondents to forthwith process the petitioner's application for refund and bring the same to a logical conclusion at the earliest, not later than 6 weeks from the date of communication of this order.

6. With the above observation and direction, the writ petition being WPA 431 of 2025 is accordingly disposed of.

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

(*Raja Basu Chowdhury, J.*)