

**IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Appellate Side**

Ct.551 14.11.25
Item No.232 Sws.M

WPA 1791 of 2025

**R.B. Construction
Vs
The State of West Bengal and Ors.**

Mr. Sattwik Bhattacharyya
Mr. Aashutosh Bhattacharyya
Mr. T. Niyogi
Mr. Aritra Roy

...for the petitioner

Mr. FalguniMajhi

...for the respondent Nos. 4,5&6

1. The petitioner alleges arbitrary action on the part of the respondents in not refunding excess amounts deducted on account of GST from the petitioner's payment.
2. It is submitted that the petitioner has made a representation dated October 3, 2023 before the respondent No. 4, but the same has also not been considered.
3. Learned advocate appearing on behalf of the respondent Nos. 4, 5 and 6 submits that nothing is due and payable by the respondent No. 4 to the petitioner and that the petitioner's claim on the ground of refund of any sum on account of GST is absolutely baseless. He further submitted that the petitioner's claim is in any event barred by limitation.

4. Having heard the learned advocates appearing for the respective parties and having considered the material on record, this Court is of the view that since a representation has been made by the petitioner before the respondent No. 4, the respondent No. 4 should consider and dispose of the said representation dated October 3 of 2023 (Annexure P1 at pages 26 and 27 of the writ petition) by way of a reasoned order, in accordance with law, after giving an opportunity to the petitioner within a period of four weeks from the date of communication of this order.
5. It is made clear that this Court has not gone into the merits of this case and all points are left open, to be decided by the respondent No. 4 strictly in accordance with law.
6. It is also clarified that the direction upon the respondent No. 4 to consider and dispose of the petitioner's representation dated October 3, 2023 shall not be treated as a mandate to pay any sum to the petitioner or as a passport to crossover any bar of limitation imposed by any statute.
7. The respondent No. 4 shall be free to take appropriate decisions strictly in accordance with law.
8. **WPA 1791 of 2025 is disposed of.**

9. Since no affidavit has been called for, the allegations made by the petitioner against the respondents are deemed not to have been admitted.
10. Urgent photostat certified copy of this order, if applied for, be supplied to the parties on urgent basis after completion of necessary formalities.

(Om Narayan Rai , J.)