

WPA 3033 OF 2025
05.05.2025 Edelweiss Rural & Corporate Services Limited & Anr.
Sl no. 37 **- Vs -**
Ct no. 5 **The Deputy Commissioner of Revenue, Taltala**
Charge, WBGST & Ors.
P.M.

Mr. Ankit Kanodia,
Ms. Megha Agarwal,
Ms. Tulika Roy,
Mr. Piyush Khaitan

... for the petitioners.

Mr. Anirban Ray,
Md. T. M. Siddiqui,
Mr. Tanoy Chakraborty,
Mr. Saptak Sanyal

.... For the State

1. Challenging the refund/rejection order dated 11th February, 2022 an appeal was filed which came to be disposed by an order dated 15th October, 2023 whereby the appellate authority considering the case made out by the petitioners and while setting aside/rejecting the order under appeal confirmed the appeal application in APL01 on the basis thereof. In such circumstances to seek benefit of the aforesaid order the petitioners had filed the refund application in form GST RFD 01 on 20th October, 2023.

2. Mr. Kanodia, learned advocate appearing for the petitioners would submit that the petitioners have already closed down its business and as such petitioner No. 1 had sought for cancellation of its registration consequent upon closure of its business and having regard thereto, had claimed that the refund be paid to the petitioners bank account. By drawing attention of this Court to the refund sanction order in form GST RFD06 dated 29th November, 2023, he would submit that by such order though the proper officer while allowing the refund sanction to the tune of Rs. 68,66,238/- had directed the amount to be paid to the bank account of the petitioners as specified in the application, however, in the detailed refund sanction order dated 29th November, 2023 it has been provided that the refund will be paid to the registered tax payer's credit ledger.
3. The petitioners are aggrieved by this portion of the aforesaid order since there is no business for the petitioner to take benefit of

the refund credited to the petitioner no.1's credit ledger.

4. Mr. Sanyal, learned advocate enters appearance on behalf of the respondents.
5. Considering the submission made on behalf of the respective parties and noting that the appellate authority had allowed the petitioners' appeal arising out of the refund/rejection order dated 11th February, 2022, by order dated 15th October, 2023 and the proper officer on the basis of the petitioners' subsequent application had allowed the refund by directing the same to be paid to the petitioners' bank account, however in the detailed order it appears that there is a direction to credit the refund amount to credit ledger of the petitioner no.1 which appears to be self-contradictory.
6. Having regard thereto, I direct the proper officer to reconsider the aforesaid direction in the light of the observation made herein.
7. The aforesaid order is passed on the basis that the petitioners have closed down its business operation and its registration

under the said Act has already been cancelled and that there is no tax due and payable by the petitioners.

8. The aforesaid decision must be taken by the proper officer within a period of six weeks from the date of communication of this order upon providing opportunity of hearing to the petitioners.
9. With this observations and directions this writ petition being WPA 3033 of 2025 is disposed of.
10. There will be no order as to costs.
11. Urgent Photostat certified copy of this order be made available to the parties, if applied for, upon compliance of usual formalities.

(Raja Basu Chowdhury, J.)