A-2 03.11.2025

Ct. No. 551

Ab

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 18434 of 2025

Dinesh Kumar Rungta
Vs.
Sales Tax Officer, Lyons Range Charge and others.

Mr. Dinesh Kumar Rungta,
Mr. Parag Kothari.
... for the petitioner.

Ms. Susmita Shaw,
Mr. Soumen Chatterjee.
... for the State.

1. The petitioner is aggrieved by the nonchalance of the respondents to the petitioner's representation whereby the petitioner has sought for refund of the excess tax (CST) to the tune of Rs. 48,227/- paid by the petitioner. In this writ petition the petitioner has also prayed for interest, however, it is noted that such request is not there in the representation.
2. It is the petitioner's case that an order of assessment was passed against the petitioner under Section 9 of the Central Sales Tax Act, 1956 read with Section 46 of the West Bengal Value Added Tax Act, 2003 (hereafter WBVAT Act, 2003) on June 28, 2017. The same was carried in appeal being APP/2017-18/05/48/C/03520 by the petitioner, before the appellate authority under Section 84 of the WBVAT Act, 2003. The said appeal was disposed of by an order dated March 26, 2018 thereby modifying the assessment order dated June 28, 2017,
3. The petitioner challenged the said appellate order dated March 20, 2018 in revision before the West Bengal Commercial Taxes and Revisional Board. Such revision filed the petitioner was disposed of by

an order dated October 15, 2020 thereby modifying the appellate order dated March 26, 2018. It is submitted that in view of the revisional order, the petitioner has become entitled to refund of the aforesaid sum of Rs.48,227/- together with interest.

4. It is submitted that despite a representation dated February 15, 2022 having been made to the respondents for refund, no action has been taken by the respondents.
5. In such view of the matter, this writ petition is disposed of by directing the respondent no. 1 i.e. Sales Tax Officer, Lyons Range Charge to consider and dispose of the petitioner's representation dated February 15, 2022 (Annexure 'P4' at page 23 of the writ petition) in accordance with law within a period of four weeks from the date of communication of the order. The petitioner submits that he is also entitled to interest. The petitioner shall be entitled to make such prayer before the respondent no. 1, who shall consider the same along with the said representation, deal with the same strictly in accordance with law and shall pass appropriate orders.
6. It is needless to mention that in case the petitioner is found entitled to any sum as requested by the petitioner by way of refund with interest the said authority shall take appropriate steps to make payment thereof to the petitioner forthwith, in accordance with law.
7. In case the said authority finds that the petitioner is not entitled to refund of any sum, the said authority shall pass a reasoned order within the aforesaid period of four weeks, strictly in accordance with law and communicate the same to the petitioner within a week of passing of such

order.

8. WPA 18434 of 2025 stands disposed of in the above terms without, however, any order as to costs.

(Om Narayan Rai, J.)