

WPA 20865 of 2025

Century Products
vs
State of West Bengal & Ors.

Ms. Sweta Mukherjee
Ms. Sakshi Bajoria ... for the petitioner

Mr. Tanoy Chakraborty
Ms. Sumita Shaw
Mr. Saptak Sanyal
Mr. Soumen Chatterjee ... for the State respondents

1. Ms. Mukherjee, learned counsel appearing on behalf of the petitioner hands up a copy of the order dated September 25, 2025 passed by the Deputy Commissioner of Revenue whereby refund under Section 54 of WBGST Act, 2017 has been granted in favour of the petitioner. Ms. Mukherjee, submits that although refund has been granted but interest thereon, to which the petitioner is entitled, has not been granted.
2. Mr. Chakraborty, learned counsel appearing for the State Respondents, however, submits that this writ petition had been filed seeking expeditious disposal of the petitioner's application for refund which has now been done, as is apparent from the order that has been handed up to Court and as such there is no cause of action for the present writ petition.
3. Having perused the writ petition and the order dated September 25, 2025 handed up to Court today, this Court is

of the view that this writ petition has served its purpose and therefore WPA 20865 of 2025 stands disposed of.

4. It is needless to mention that if the petitioner has any grievance as regards non-payment of interest to which the petitioner claims entitlement, the petitioner shall be free to take recourse to such remedy as may be available to the petitioner in accordance with law.

(OM NARAYAN RAI, J.)