20
12.11.2025
Ct. No. 551
SB

WPA 20869 of 2025
+
CAN 1 of 2025

Century Products
vs
State of West Bengal & Ors.

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

Mr. N. Chatterjee
Mr. Tanoy Chakraborty
Mr. Saptak Sanyal
… for the State respondents

1. Affidavit of service as filed today on behalf of the writ petitioner is taken on record.
2. This writ petition has been filed seeking issuance of a writ of mandamus commanding the respondents "to forthwith process the refund application dated 09.6.2025 and disburse the refund amount of ₹ 1,77,338/- (i.e., ₹ 88,669/- each under the heads of CGST and SGST) for the tax period of April' 2025, along with the applicable interest for delayed disbursement of the said claim, in accordance with Section 56 of the CGST/WBGST Act read with Section 54(3)(ii) of the CGST/WBGST Act, and Rule 89 of the CGST/WBGST Rules, and relevant circulars issued thereunder."
3. During pendency of the writ petition, the respondent GST authorities issued a show-cause notice to the petitioner on September 9, 2025. The petitioner replied thereto on September 16, 2025 and ultimately an order was passed by the adjudicating authority on October 31, 2025 under Section 54 of

the CGST Act, 2017/WBGST Act, 2017 thereby rejecting the petitioner's request for refund. The petitioner has filed an application being CAN 1 of 2025 assailing the said order dated October 31, 2025.

4. Learned advocate appearing for the petitioner submits that the notice to show cause issued to the petitioner as well as the order dated October 31, 2025 passed by the adjudicating authority under Section 54 of the said Act, 2017 suffer from jurisdictional errors.

5. Learned advocate appearing for the State respondents submits that the petitioner should not be allowed to challenge the adjudication orders by way of an application inasmuch as the writ petition had been filed seeking expeditious disposal of the petitioner's application for refund and the same has been done. It is submitted that the petitioner has a statutory remedy before the appellate authority under Section 107 of the said Act of 2017.

6. Having heard learned advocates appearing for the respective parties and having considered the materials on record, this Court is of the view that in the facts and circumstances of the instant case, where the petitioner had approached this Court seeking expeditious disposal of the petitioner's application for refund and such application has been disposed of, the petitioner should not be permitted to challenge the order disposing of the petitioner's application for refund by way of an application.

7. Although in fit cases, this Court is not powerless to set aside orders passed during pendency of the writ petition notwithstanding availability of alternative remedy yet, this Court

is of the view that this is not such a case where this Court should interfere with the order impugned on the basis of an application.

8. There does not appear to be such a jurisdictional error so as to persuade the Court to intervene. The very fact that the petitioner applied before the relevant authority for processing and dealing with the petitioner's application for refund puts it beyond doubt that the authority concerned had jurisdiction to both allow the request as well as to reject the request.
9. In such view of the matter, this writ petition being WPA 20869 of 2025 is disposed of with the above observations.
10. CAN 1 of 2025 is disposed of without passing any order inasmuch as the order impugned by way of CAN 1 of 2025 is appealable in nature and this Court does not find any jurisdictional error having been committed in passing the order impugned so as to warrant interference under Article 226 of the Constitution of India.
11. The petitioner shall be free to challenge the order dated October 31, 2025 before the appellate authority, in accordance with law.
12. Needless to mention that this Court has not gone into the merits of the petitioner's application and the appellate authority shall decide the appeal, if any, filed by the petitioner without being influenced by any observation made herein.
13. There shall, however, be no order as to costs.
14. Urgent certified photocopy of this order, if applied for, be supplied as expeditiously as possible.

(OM NARAYAN RAI, J.)