14.01.2025
Item No.27
PG/KS
Ct. No.1

R.V.W. 266 of 2024
With
I.A. No. CAN 1 of 2024
+
W.P.T.T. 60 of 2012

Aparnaa Sarees Private Limited
Versus
State of West Bengal & Ors.

Mr. Debanuj Basu Thakur
Mr. Atish Chakraborty
……….For the Review Applicant
Mr. Anirban Ray
Md. T. M. Siddiqui
Mr. Tanoy Chakraborty
Mr. Saptak Sanyal
…….For the State

1. This review application has been filed by Aparnaa Sarees Private Limited to review the order passed by the Hon'ble Division Bench dated January 18, 2013 on the ground that as per the direction issued by the Hon'ble Division Bench, a portion of the amount to be refunded to the review applicant has been adjusted against the payments towards the Value Added Tax and the remaining amount is still lying with the department and after coming into force of the GST regime, there is no mechanism for adjustment and therefore, the review applicant prays for appropriate modification of the judgment and order.
2. It is not disputed by the respondents/revenue that there is no mechanism for refund of the amount, which

was collected from the assessee during the VAT regime after coming into force of the G.S.T. regime.

3. Therefore, the judgment and order dated 18th January, 2013 is modified by directing the respondent authorities to refund the amount, which is lying with the department alongwith interest as ordered by the Hon'ble Division Bench less the amount, which has already been adjusted and such refund shall be effected within 12 weeks from the date of receipt of server copy of this order.
4. With the above observations/directions, review application is disposed of.
5. No costs.
6. Urgent photostat certified copy of this order, if applied for, be furnished to the parties expeditiously upon compliance of all legal formalities.

(T.S SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)