

11.6.2026
ct no. 10
Sl. 18
AGM

WPA 11286 of 2026

Indo Nabin Projects Limited & Anr
-Versus-
The Superintending Engineer, Health Electrical
Circle, PWD, Govt. of West Bengal & Ors.

Mr. Ankit Kanodia.
Ms. Megha Agarwal.
Ms. Tulika Roy.

...for the petitioners.

Mr. Smarajit Roy Chowdhury.
Ms. Ranjana Chatterjee.

... for the State.

1. The present writ petition has been filed, inter alia, praying for a direction upon the respondent nos. 1 to 7 to pass an order for reimbursement of differential amount of tax of 6% due to change in the rate of tax structure with effect from 18th July, 2022 for the period of 2022-2023 and to disburse the same in favour of the petitioner no. 1.
2. According to the petitioners from time to time, the petitioners were awarded two work orders having Letter of Acceptance no. 23/T of 2015-2016 vide Memo No. 239 dated 02.02.2016 and Work Order having Memo No. 1688 dated 15.12.2015 for supply >Installation, Testing & Commissioning of 3316 1< V sub-station at the Compound of SSKM Hospital, Kolkata and Letter of Acceptance No.

20/T of 2015-16 dated 29.01.2016 and Work Order vide Memo No. 1678 dated 14.12.2015 for supply> Installation, Testing and Commissioning of 3316 KV sub-station at the Compound of Medical College & Hospital, Kolkata were issued by the Superintending Engineer, Health Electrical Circle, PWD, being the respondent no. 1.

3. The petitioners claim that the petitioner no.1 is entitled to differential amount of the rate of GST from the respondent nos. 1 to 3 and also claim to have made several representations from time to time, last of which was made on 28th November, 2024 forming annexure P-13 to the present writ petition. It is the petitioner's case that notwithstanding receipt of such representations, the concerned respondents rejected the claim by a one line order dated 05th December, 2025 being annexure p-14 to the writ petition. In the interregnum, the respondent no. 4 has sought recovery of the differential GST amounts vide notice dated 09.02.2024 which has been paid by the petitioner vide DRC 03 dated 11.03.2024.
4. Mr. Smarajit Roy Chowdhury, learned advocate appears on behalf of the respondents.
5. Having heard the learned advocates representing the respective parties, I am of the view that for the time being, the concerned respondents may be

directed to consider the petitioner's representation dated 28th November, 2024 so that the views of the respondent no. 7 can be considered.

6. Having regard thereto, I direct the respondent nos. 7 to consider the petitioners' representations dated 23.02.2024, 08.05.2024, 23.09.2024 and 28.11.2024 upon giving an opportunity of hearing to the petitioners and by passing a reasoned order. Such decision must be taken within 6 weeks from the date of communication of this order.
7. With the above, directions, the writ petition stands disposed of.
8. Urgent Photostat certified copy of this order be supplied to the parties, if applied for, as early as possible.

(Smita Das De, J.)