

*Item No.*  
*SL.21*  
*SD*  
*17.2.26*

**In the High Court at Calcutta  
Constitutional Writ Jurisdiction  
Appellate Side.**

**WPA 27824 of 2025**

**ABB India Ltd.  
Vs.  
State of West Bengal & Ors.**

***Mr. Kumarjit Das***  
***Ms. Mou Saha     ...    For the Petitioner.***

***Mr. A. K. Nag.***  
***Mr. Debopriyo Karar    ... For the State.***

This writ petition has been filed alleging inaction on the part of the respondents in considering the petitioner's representation for payment of interest on refund under the Central Sales Tax Act, 1956 for the year 2014-15.

Learned Advocate appearing for the petitioner invites the attention of this court two representations dated April 23, 2025 (Annexure P/3 at page 25 of the writ petition) and representation dated August 4, 2025 (Annexure P/4, at pages 31-33 of the writ petition) and submits that despite the aforesaid representations being made to the respondents, the respondents have not made any payment on account of interest on refund to the petitioner. It is submitted that the fate of the petitioner's requests/representations has also not been made known to the petitioner.

Having heard the learned counsel

appearing for the respective parties and having considered the material on record, this court is of the view that no useful purpose would be served by keeping this writ petition pending.

Accordingly, this writ petition is disposed of by directing the respondent no. 3 ie. the Additional Commissioner, 24 Parganas Circle North to consider and dispose of the petitioner's representations dated April 23, 2025 and August 4, 2025 (respectively at pages 25 and 31-33 of the writ petition) within a period of four weeks from the date of communication of this order, strictly in accordance with law upon affording an opportunity of hearing to the petitioner.

Needless to mention that the respondent no. 3 shall pass a reasoned order, in case the respondent no. 3 finds that the petitioner is not entitled to interest on refund as prayed for by the petitioner.

It is made clear that this court has not gone into the merits of the petitioner's claim and all points are left open to be decided by the respondent no. 3 in accordance with law.

WPA 27824 of 2025 is thus disposed of.  
No costs.

***(Om Narayan Rai, J.)***

