Ct. 5 25.02.2026
JPD
Item No.48 Aloke

In The High Court At Calcutta
In The Circuit Bench at Jalpaiguri
Appellate Side

WPA 3338 of 2022

Hardip Singh
Vs.
Assistant Commissioner, Cooch Behar Division & Ors.

Mr. Boudhayan Bhattacharyya
Mr. S. Bansal
Ms. Keya Kundu
Ms. Chayna Kumary
Ms. Ayantika Bhattacharyya
..for the petitioner

Mr. Ratan Banik
…for the CGST/respondents

Mr. Subir Kumar Saha
Ms. Rima Sarkar
… for the State

1. The writ application has been preferred praying for direction upon the respondents to consider his claim for refund on setting aside of the order dated 28.04.2020.
2. At present, the learned counsel for the petitioner does not wish to proceed with the prayers made in paragraph (a) and (b), in view of the fact that the Hon'ble Supreme Court has passed necessary directions in all cases regarding the consideration of the period of limitation during the COVID pandemic.
3. Admittedly, the impugned order has been passed on 28.04.2020 and that is well within the

period of COVID pandemic and the reasons for rejection has been that **the application for refund is time barred**.

4. Learned counsel for the petitioner further relies upon a notification dated 5th July, 2022 wherein the authority concerned under the Ministry of Finance Department of Revenue, Central Board of Indirect Taxes and Customs, has been pleased to exclude the period from 1st day of March, 2020 to the 28th day of February, 2022.

5. Accordingly, the impugned order dated 28.04.2020 having been passed only on the point of limitation is hereby set aside and the authority concerned is directed to consider and dispose of petitioner's refund application afresh on merit only not on the point of limitation and then shall proceed to dispose of the same in accordance with law by passing a reasoned order, within 60 days from the date of this order.

6. **Writ application stands disposed of**.

7. Connected application, if any, stands disposed of.

8. Urgent photostat certified copy of this order, if applied for, be supplied to the parties upon compliance with all requisite formalities.

(Shampa Dutt (Paul), J.)