27.03.2026

Ct. No. 5
Sl. No.2
akd

In The High Court at Calcutta

Circuit Bench at Jalpaiguri

W. P. A. 2732 of 2025

[Canteen Store Department, Ministry of Defence, Government of India -Vs- Assistant Commissioner of Revenue, SGST, Siliguri Charge, Siliguri & Ors.]

Mr. Boudhayan Bhattacharyya
Ms. Stuti Bansal
Ms. Keya Kundu
Ms. Chayna Kumary
Ms. Ayantika Bhattacharya
… … for the petitioner

Mr. Ratan Banik
Mr. Bishwa Raj Agarwal
… … for the respondents [CGST]

Mr. Subir Kumar Saha .. ld. A.G.P.
Ms. Rima Sarkar
… … for the State

1. The petitioner has preferred the present writ petition seeking quashing/setting aside of the order rejecting the refund application dated 01.11.2021 on the ground that same was filed beyond the prescribed period of limitation.

2. Learned Advocate for the petitioner submits that in terms of the applicable statutory provisions, the refund application was required to be filed within six months from the last date of the relevant quarter. It is contended that for the quarter of October, 2019 to December, 2019, the limitation period would have ordinarily expired on 15.03.2020. Learned Advocate further submits that owing to the outbreak of COVID-19 pandemic, the petitioner was unable to file the relevant application within the prescribed period.

3. Learned Advocate for the petitioner has placed reliance on a decision dated 25.02.2026 of the coordinate Bench of this Court in WPA 3338 of 2022 (*Hardip Singh vs. Assistant Commissioner, Cooch Behar Division & Ors.*) wherein the limitation period was extended and the authority was directed to exclude the COVID period for computing the period of limitation. The order in the above writ petition also noted that the respondents had issued a notification dated 05.07.2022 wherein the authority concerned under the Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs excluded the period from 01.03.2020 to 28.02.2022 for the purpose of computing limitation.

4. Learned Advocate for the respondents does not controvert the said proposition.

5. Heard the learned Advocates for the respective parties and perused the materials placed on record.

6. The issue that arises for consideration is whether the benefit of exclusion of limitation as directed by the Hon'ble Supreme Court on account of COVID-19 pandemic is applicable to the refund application filed by the petitioner. The said issue is no longer *res integra* and the same has been settled by the coordinate Bench of this court in WPA 3338 of 2022 vide order dated 25.02.2026.

7. Accordingly, the impugned order dated 01.11.2021 having been passed only on the ground of limitation is hereby set aside.

8. The authority concerned is directed to consider and dispose of the representation of the petitioner on merits, without rejecting the same on the ground of limitation and shall proceed to dispose of the same strictly in accordance with law by passing a reasoned order within sixty days from the date of this order.

9. With the aforesaid directions, the writ petition stands disposed of.

10. Since no affidavits have been filed by the respondents, the allegations made in the writ petition shall not be deemed to have been admitted.

11. Let urgent Photostat certified copy of this order, if applied for, be supplied to the parties on usual undertaking.

(Gaurang Kanth, J.)