

ORDER SHEET
WP 531/2019

IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
ORIGINAL SIDE

CEAT LTD.

Versus

UNION OF INDIA & ORS.

BEFORE:

The Hon'ble JUSTICE SHEKHAR B. SARAF

Date : 22nd January, 2020.

Mr. B.R. Chandani, Adv.; Ms. S. Das, Adv., for petitioner.
Mr. U. S. Bhattacharyya, Adv.; Mr. B.P. Banerjee, Adv., for respondents.

The Court : This is an application under Article 226 of the Constitution of India, wherein the writ petitioner has complained of inaction on the part of the respondents authorities for granting it refund of IGST levy for exports made to Bhutan under section 54 of the CGST Act.

Counsel appearing on behalf of the respondents submits that requisite application has not been made before the concerned officer and accordingly the same should be made to the Assistant Commissioner(Preventive), Dinhata.

In light of the above, the petitioner is directed to make a representation before the Assistant Commissioner(Preventive), Dinhata, and also serve a copy of this writ petition upon the concerned authority within a period of ten days from date. Upon receipt of the representation and copy of the writ

petition, the authority concerned is directed to grant opportunity of hearing to the petitioner and thereafter pass a reasoned order within a period of four weeks from date of receipt of the representation and communicate the same to the petitioner within a period of one week from date of passing such order.

It is made clear that this Court has not gone into the merits and all points are kept open before the concerned authority.

With the above directions, the writ petition is disposed of. Since no affidavits have been used, the allegations made in the writ petition are not admitted by the petitioner.

Let urgent photostat certified copy of this order be supplied to the parties subject to their compliance with all the requisite formalities.

(SHEKHAR B. SARAF, J.)

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