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W.P. No.16274(W) of 2018
OSL Prestige Private Limited.
Versus
Goods and Services Tax Network & Ors.

Mr. Sandip Choraria,
Mr. Shovan Ghosh,
Mr. Akshat Agarwal For the petitioner.

Mr. Kaushik Chanda,
Mr. Dibashis Basu,
Mr. Tapan Bhanja ... for Union of India.

Mr. Abhratosh Majumder, Id. Addl. A. G.,
Mr. T. M. Siddique,
Mr. Avra Mazumdar For the State.

The petitioner seeks adjustment of CENVAT credit granted to the petitioner. It had made an application which has not been taken on record by the authorities.

The Union of India and the State are represented.

Learned Additional Solicitor General, on instructions, submits that, the petitioner never applied before the correct authority. He identifies the authority before whom the petitioner was required to apply. Such authority is the Nodal Officer, Assistant Commissioner (System) having office at Room No.246, GST Bhavan, Kolkata – 700 107. Upon such an application being

received by the Nodal Officer, he will transmit the records to the GSTN who will consider and decide the issue. He submits that the application should be in accordance with law.

Similar submissions are made on behalf of the State.

In the facts of the present case, therefore, interest of justice would be subserved by permitting the petitioner to apply before the Nodal Officer as identified in this order. Needless to say, such application must be in accordance with law. The Nodal Officer will not reject such an application of the petitioner made within 10 days from date, on the ground of delay. Needless to say that, the Nodal Officer will transmit such application along with relevant data and documents to the GSTN for consideration.

It is expected that, GSTN will decide the claim of the petitioner, in accordance with law, within 12 weeks from the date of receipt of the application.

WP No.16274(W) of 2018 is disposed of.

No order as to costs.

Urgent certified website copies of this order, if applied for, be made available to the parties upon

compliance of the requisite formalities.

(*Debangsu Basak, J.*)