

GIB/WB/CEAT LTD./22-01-2020/HC-116

High Court Category : REFUND

State : West Bengal

Order No.: GIB/WB/CEAT LTD./22-01-2020/HC-116

Name of Entry :
CEAT LTD. VERSUS UNION OF INDIA & ORS

Date : 22-01-2020

Breif Issue :

Fact of the Case:

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.

Decision of Advance Ruling Authority :

Decision:

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.

Petition disposed off.