

9th September,
2024
(AK)
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W.P.A 18024 of 2024

M/s. Indorama India Private Limited
Vs.
The State of West Bengal and others

Mr. Abhratosh Majumder
Mr. Avra Mazumder
Mr. Suman Bhoumik
Mr. K. Roy
Ms. Alisha Das
Mr. Samrat Das
Ms. Elina Dey

...for the petitioner.

Mr. Anirban Ray
Md. T.M. Siddiqui
Mr. S. Shaw
Mr. N. Chatterjee

...for the State.

Ms. Manasi Mukherjee
Mr. Bijitesh Mukherjee

...for the respondents.

1. The present writ petition has been filed, *inter alia*, challenging an appellate order dated 26th April, 2024 issued under Section 107 of the WBGST/CGST Act, 2017 (hereinafter referred to as 'the said Act') whereby the appeal filed by the State on the basis of an opinion given by the Principal Commissioner, CGST & CX, Kolkata opining that the refund sanction order dated 24th February, 2023 issued in Form GST RFD-06 is not valid and proper, had been allowed.
2. Ms. Mukherjee, learned Advocate enters appearance on behalf of the respondents.

3. She submits that the respondents are unable to correlate the refund sanction order with the opinion/review order issued by the Principal Commissioner and the appellate order and as such prays for an accommodation to take appropriate instructions in the matter.
4. Having regard thereto, let this matter stand adjourned and appear in the monthly list for December, 2024.

(Raja Basu Chowdhury, J.)