

01.09.26

**WPA 28043 of 2024
with
CAN 2 of 2026**

**M/s. Rydberg
vs.
Assistant Commissioner, CGST & CX, Khardah
Division&Ors.**

Mr. Indranil Banerjee
Mr. Subrata Mukherjee

...for the petitioner

Mr. SoumenBhattacharjee
Ms. Shradhya Ghosh

...for the State

Mr. Smarajit Roy Chowdhury
Mr. SujitMitra

...for the Union of India

Mr. Kaushik Dey
Mr. KaustavKantiMaity

...for the CGST Authority

1. Pursuant to the order dated 25.08.2026, the State-respondents have already obtained instructions from the concerned department and filed a report, which is taken on record.
2. From the report, it appears that the entire enforcement case is being closed from Enforcement module without forwarding the case to assessment and adjudication module and, accordingly, the enforcement case has been closed from GST portal after uploading the Final Report in GST Portal. Therefore, foundation for rejection of refund does not survive.

3. It is further submitted that the refund application has been rejected on 05.10.2022 due to the pendency of the proceedings initiated by the GST authorities. At that relevant point of time, enforcement case was pending against petitioner, hence refund could not be processed. Now, after closure, department has no objection for reconsideration as per law.
4. It is further submitted that the entire process for grant of refund along with interest requires to be expedited since the enforcement case initiated by the department has already been dropped against the petitioner.
5. Having heard the parties and upon considering the materials on record, this Court is of the opinion that, prima facie, the case has been made out warranting interference at this stage. This Court has already taken the judicial notice of all the documents including the report of the GST department. This court directs the respondent No. 1 to process the refund entitled to by the petitioner of the sums of Rs.35,23,375.31 and Rs.22,93,975.94 totaling to Rs.**58,17,352.31** with interest at the present banking rate under Section 54 and 56 of the Central Goods and Services Tax Act, 2017/West Bengal Goods and Services Tax Act, 2017 within a period of three weeks from

date, failing which there shall be an additional interest of 2% to be added per month till actual realization.

6. In view of the above, the rejection of refund order dated 5th October, 2022 is hereby set aside and quashed. Respondent no.1 shall process refund entitled to by the petitioner peremptorily within three weeks from the date of communication.
7. With the above observations and directions **WPA 28043 of 2024** along with **CAN 2 of 2026** stand **disposed of**.
8. Urgent Photostat certified copy of this order be supplied to the parties, if applied for, as early as possible.

(Smita Das De, J.)