

2022-TIOL-31-HC-KOL-CUS

IN THE HIGH COURT OF CALCUTTA

WPA No.21089 of 2021

CARBON RESOURCES PVT LTD AND ANR

Vs

THE PRINCIPAL COMMISSIONER OF CUSTOMS (PORT) AND ANR

Md. Nizamuddin, J

Dated: January 03, 2022

Petitioner Rep by: Mr Ankit Kanodia

Respondent Rep by: Mr K K Maiti

Cus

- Refund of IGST - Petitioners are aggrieved by the inaction on the part of the respondents to dispose of their representation/reminder and submit that such non-disposal is a violation of Circular [8/2018-Cus](#)

- Counsel for respondent is not in a position to defend the inaction and is unaware about the status of the representations.

Held:

Petition is disposed by directing the respondents concerned to consider and dispose of the aforesaid representation dated March 23, 2021 in accordance with law by passing a reasoned and speaking order, after giving an opportunity of hearing to the petitioners or their authorised representative, within six weeks: High Court

Petition disposed of

JUDGEMENT

Heard learned advocates appearing for the parties.

Petitioners in this writ petition are aggrieved by inaction on the part of the respondents to dispose of their first representation dated December 26, 2020 being Annexure P3 to the writ petition as well as the second representation by way of a reminder dated March 23, 2021 as appears from page 72 of the writ petition, details whereof would appear from the contents of the said representations.

Petitioners also submit that such action of nondisposal of such representations is also in violation of a circular of the Central Board of Excise & Customs, New Delhi, Ministry of Finance (Department of Revenue), Government of India being Circular No. [8/2018-Cus](#) ., dated March 23, 2018 F. No.450/119/2017-Cus.IV.

Mr Maiti, learned advocate appearing for the respondents, is not in a position to defend the inaction on the part of the respondents in disposing of the aforesaid representations. He submits that he is not sure whether the aforesaid representations are still pending or have been disposed of, in spite of specific submission made by the petitioners in court that such representations are still pending and have not been disposed of.

Considering the submission of the parties, this writ petition, WPA No.21089 of 2021, is disposed of directing the respondents concerned to consider and dispose of the aforesaid representation dated March 23, 2021 in accordance with law by passing a reasoned and speaking order, after giving an opportunity of hearing to the petitioners or their authorised representative, within six weeks from the date of

communication of this order.

It is recorded that this court has not gone into the merits of the said representation. The respondents, while considering and disposing of the said representation, shall act strictly in accordance with law.

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