IN THE HIGH COURT AT CALCUTTA
CIRCUIT BENCH AT JALPAIGURI

27.11.2026
Sl. No.12
tkm

W. P. A. 3186 of 2026

[M/s. Shree Balaji Enterprise -Vs- Union of India & Ors.]

Mr. Pulkiat Verma
Ms. Pooja Sah
… … for the petitioner

Mr. Ratan Banik
Mr. Biswaraj Agarwal
… for the respondents

1. The petitioner has preferred the preferred the present writ petition seeking a direction upon the petitioner authorities to process and pay the refund of Rs.7,29,360/-, which the petitioner has paid as penalty under section 129(1)(a) of the Central Goods and Services Tax Act, 2017 and West Bengal Goods and Services Tax Act, 2017 together with interest under section 56 of the Act. The petitioner seeks a direction upon the respondent authorities to decide its manual refund application dated 1.10.2026 and to rectify the PAN related error on the GST portal. Petitioner submits that he is a dealer in dried areca nuts registered in Assam. On 26.05.2025, a consignment of 29,750 kgs. dried nuts was intercepted in the district of Jalpaiguri while being transported to a buyer at Delhi under a tax invoice and e-way bill. A detention order was passed in Form GST MOY-06 dated 31.5.25. A show cause

notice was issued on 06.06.2025, followed by a penalty which was confirmed by order dated 13.06.2025. In WPA 1452 of 2025, by order dated 18.07.2025, this court permitted release of the goods upon payment of penalty under section 129(1)(a) and granted liberty to prefer an appeal. The petitioner paid the penalty of Rs. 7,29,360/- on 28.07.2025 and the goods were released. The petitioner then preferred an appeal. By order in appeal dated 19.03.2026, the appellate authority that is the respondent no. 3 found the petitioner's ownership of the goods stood established. The appellate authority held the penalty under section 129(1)(a) to be untenable and set aside the penalty order. The petitioner submits that from 08.04.2026 it tried to file its refund application in Form GST-RFD-01 on the portal, but could not do so because its PAN had not been updated on the portal. He submits that he raised with the concerned authority but the same was not unanswered. The petitioner thereafter submitted a manual refund application dated 01.10.2026 under rule 97A of the CGST rules, 2017 before the respondent no. 2. He submits that the said application has still not been processed.

2. Learned counsel for the respondent submits that the application can be manually filed, the same could not be processed since the petitioner is a

registered dealer in Assam. The penalty order dated 13.06.2025 has been set aside by the appellate authority. Nothing has been placed to show that the appellate order has been stayed or interfered with by any higher forum. When the order under which the an amount was collected is set aside, the refund of that order is ordinarily a consequence, subject to the provisions of section 54 of the Act. The petitioner has been unable to apply online because of a technical problem on the portal and could not defeat its claim. The petitioner has now applied manually. This court considers it appropriate that the proper officer shall decide the application in accordance with law.

3. Accordingly, the respondent no. 2 that is the Assistant Commissioner (HAEU) Central GST & Cx, Siliguri is directed to decide the petitioner's manual refund application dated 01.10.2026 in accordance with law under section 54 of the Act and rule framed thereunder.

4. The respondent shall give the petitioner an opportunity of hearing and shall pass a reasoned and speaking order within six weeks from the date of communication of this order. If the refund is found due, the amount shall be paid to the petitioner together with interest as admissible under section 56 of the Act within a period of two weeks thereafter

the decision shall be communicated to the petitioner.

5. With the aforesaid direction, the present writ petition stands disposed of.

(Gaurang Kanth, J.)