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12.08.2024  
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IN THE HIGH COURT AT CALCUTTA  
CONSTITUTIONAL WRIT JURISDICTION  
APPELLATE SIDE

**WPA 15729 of 2024**

Agnus Exim Private Limited  
Versus  
The Assistant Commissioner, State Tax,  
Goods and Services Tax, Ballygunge Charge & Ors.

Mr. Sukanta Chakrabarty  
Mr. Arka Ghosh  
... For the petitioner.

Mr. Anirban Ray, Ld. GP  
Md. T. M. Siddiqui  
Mr. Tanoy Chakraborty  
Mr. Saptak Sanyal  
... For the State

1. Affidavit of service filed in Court today is taken on record.
2. Mr. Chakrabarty, learned advocate appearing on behalf of the petitioner, by drawing attention of this Court to the refund sanction order dated 8<sup>th</sup> December, 2022, would submit that the authority despite acknowledging the fact that the petitioner had rectified its mistake by filing GSTR 9 has disallowed the same since, it was found that export invoices to the tune of Rs.1,70,61,224.07 were wrongfully filed in the GSTR1 as export with payment of tax instead of export without payment of tax. He submits that once, the authority has appreciated that the aforesaid error had been

rectified by filing GSTR9, benefit of such rectification ought to have been extended to the petitioner.

3. Mr. Chakraborty, learned advocate enters appearance on behalf of the State respondents.
4. Having heard the learned advocates appearing for the respective parties, I direct the State respondents to take appropriate instruction in the matter.
5. List this matter in the daily supplementary list on 27<sup>th</sup> August, 2024 for further consideration.

**(Raja Basu Chowdhury, J.)**