IN THE GOODS AND SERVICES TAX APPELLATE TRIBUNAL

KOLKATA BENCH

COURT NO.1

Interlocutory Application Nos. INTL.APPL/1/KLK/2026 along with INTL.APPL/2/KLK/2026, INTL.APPL/3/KLK/2026, INTL.APPL/4/KLK/2026, INTL.APPL/5/KLK/2026, INTL.APPL/6/KLK/2026, INTL.APPL/7/KLK/2026, INTL.APPL/8/KLK/2026, INTL.APPL/9/KLK/2026, INTL.APPL/10/KLK/2026, INTL.APPL/11/KLK/2026, INTL.APPL/12/KLK/2026, INTL.APPL/13/KLK/2026, INTL.APPL/14/KLK/2026, INTL.APPL/15/KLK/2026, INTL.APPL/16/KLK/2026, INTL.APPL/17/KLK/2026, INTL.APPL/18/KLK/2026, INTL.APPL/19/KLK/2026, INTL.APPL/20/KLK/2026 and INTL.APPL/21/KLK/2026,

LUX INDUSTRIES LIMITED

……….APPLICANT

Versus

Commissioner State Tax, Commissioner,

Office of the Commissioner of State Tax & Ors.

………RESPONDENT

In appearance :

For the appellant: Mr. Rakesh Goel, Charted Accountant

For the respondent : Mr. A K Basu and Ms. Jhumpa Paul, Additional Commissioners, State GST

CORAM :

Hon'ble Shri S.G. Chattopadhyay : Judicial Member
Hon'ble Shri Bijoy Kumar Kar : Technical Member

FINAL ORDER

Date of Hearing : 25.08.2026
Date of Order : 25.08.2026

Per S.G. Chattopadhyay (JM):

[1] Since the parties and the subject matter of the applications are same the batch of these 21 (twenty-one) Interlocutory Applications seeking early hearing of as many as 21 (twenty one) Appeals filed under sub section (1) of Section 112 of the Central Goods and Services Tax Act, 2017 (in short CGST ACT 2017) have been taken up together for hearing and disposal.

[2] We have heard Mr. Rakesh Goel, Charted Accountant, appearing for the applicants of all these 21 Interlocutory Applications. We have also heard Mr. A K Basu and Ms. Jhumpa Paul, both Additional Commissioners, State GST for the respondent.

[3] As regards the need of early hearing, Mr. Goel, Authorized Representative of the Applicant contends that the Applicants, herein, have filed as many as 21 appeals before this tribunal under Section 112(1) of the CGST Act, 2017 claiming refund involving a huge sum of money and the pendency of such Appeals is likely to prejudice the financial interest of the Appellant. Mr. Goel therefore, urges this tribunal, to hear those Appeals on priority basis for ends of justice.

[4] Mr. A K Basu and Ms. Jhumpa Paul, Additional Commissioners, representing the respondent submit that, in so far as the prayer of early hearing is concerned, the respondent does not have any objection if the tribunal so decides in view of the subject matter in dispute in the Appeals. The respondent, however seeks to the reserve the right to contest the appeals on merit.

[5] We have found that each of the 21 Interlocutory Applications have been supported by affidavit sworn by the Authorized Signatory of the Applicants and the applications include all the information prescribed in GSTAT FORM - 01 in terms of Rule 29 of the Goods and Services Tax Appellate Tribunal (Procedure) Rules 2025.

[6] We have gone through the contents of the Interlocutory Applications. The appellants have claimed that they are entitled to statutory refund which have been denied to them by the respondent (the Revenue hereafter) for reasons which are untenable in the eye of Law. The Authorized Representative of the applicant have taken us to various judicial pronouncements covering the issue of refund. As discussed, the appellants have contended that if their Appeals claiming refund are not heard on priority basis, they are likely to suffer from huge financial loss.

[7] We have appreciated the facts and circumstances of the case and considered the submissions of the representatives of the parties. We have also examined the records available us. We are of the view that the applicants have made out a good case for early hearing of their Appeals. The Interlocutory Applications for early

hearing, are therefore, allowed and disposed of. List all the following 21 (twenty-one) Appeals together after three weeks for hearing.

[8] APL/140/KLK/2026, APL/141/KLK/2026, APL/142/KLK/2026, APL/143/KLK/2026, APL/144/KLK/2026, APL/145/KLK/2026, APL/146/KLK/2026, APL/147/KLK/2026, APL/148/KLK/2026, APL/149/KLK/2026, APL/150/KLK/2026, APL/151/KLK/2026, APL/152/KLK/2026, APL/153/KLK/2026, APL/154/KLK/2026, APL/155/KLK/2026, APL/156/KLK/2026, APL/157/KLK/2026, APL/158/KLK/2026, APL/159/KLK/2026 and APL/160/KLK/2026.

S. G. Chattopadhyay
Judicial Member

Bijoy Kumar Kar
Technical Member