

**HIGH COURT OF SIKKIM**  
Record of proceedings

**W.P. (C) No.46 of 2022**

M/S LUPIN LIMITED & ANR. .... PETITIONERS  
VERSUS

UNION OF INDIA & ANR. .... RESPONDENTS

Date: 20.11.2023

CORAM :

**HON'BLE MR. JUSTICE BHASKAR RAJ PRADHAN, J.**

For Petitioners : Mr. Bharat Raichandani, Advocate  
Mr. Ranjit Prasad, Advocate.

For Respondents : Ms. Sangita Pradhan, Deputy Solicitor  
General of India assisted by Ms.  
Natasha Pradhan and Ms.  
Purnima Subba, Advocates.  
Ms. Manasi Mukherjee, Advocate  
(through V.C.).

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**1.** The present writ petition challenges the recovery order dated 06.06.2022 passed by the Assistant Commissioner of Central Goods & Service Tax and Central Excise, Gangtok Division.

**2.** On 19.05.2023 after hearing the learned counsel for the parties this Court directed the respondents to examine the additional information furnished by the petitioner vide email dated 20.06.2022 to the respondents which was forwarded only after the recovery order dated 06.06.2022 had been issued.

**3.** In compliance thereto the Assistant Commissioner has submitted a report dated 06.10.2023 according to which on consideration of the documentation the recovery order needs a revision as the amount now stands at Rs.37,93,159/- only. The recovery order dated 06.06.2022 was for an amount of Rs.41,64,578/-. In view of the same, the learned Deputy Solicitor

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General of India agrees that the recovery order needs re-examination.

**4.** Thus, this Court is of the view that the end of justice would be well met, if the respondents are permitted to revisit the recovery demand and take appropriate action as per law. It is accordingly so ordered. Nothing therefore, survives in the writ petition which is disposed of in the above terms.

**Judge**