

**IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH**

CWP-13912-2015

Date of decision:- 15.07.2015

M/s S.R. Construction

...Petitioner

Versus

The State of Punjab and another

...Respondents

CORAM: HON'BLE MR. JUSTICE S.J. VAZIFDAR, ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE G.S. SANDHAWALIA

Present: Mr. Ankit Dhiman, Advocate,
for the petitioner.

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S.J. VAZIFDAR, A.C.J. (ORAL)

The petitioner has challenged the communication at Annexure P3 which we are informed is dated 06.07.2015 stating that the application for refund had been received. The communication further states that the assessment proceedings for the year 2009-2010 to 2012-2013 are under process and that the application was, therefore, filed. The petitioner was granted liberty to apply for the refund again after the proceedings are completed.

2. It is alleged that the application which is also in respect of the assessment year 2012-2013 has not been rejected. The refund would depend upon the assessment order.

3. The writ petition is disposed of by directing the respondents to complete the assessment proceedings as expeditiously as possible in its turn and grant the refund, if any, forthwith thereafter.

**(S.J. VAZIFDAR)
ACTING CHIEF JUSTICE**

**(G.S. SANDHAWALIA)
JUDGE**

15.07.2015

Amodh