

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP No. 14905 of 2015
Decided on : 18.11.2015

Amrit Lal Jindal and Sons (HUF)
... Petitioner

Versus

The Wealth Tax Officer, Sunam,
Headquarters Sangrur, Punjab
... Respondent

CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MR. JUSTICE RAMENDRA JAIN

PRESENT: Mr. Deepak Aggarwal, Advocate for the petitioner.

Mr. Zora Singh Klar, Advocate for the respondent.

AJAY KUMAR MITTAL, J. (Oral)

The petitioner has approached this Court under Articles 226/227 of the Constitution of India, seeking directions to the respondent to refund the amount of wealth tax deposited by the petitioner at the relevant time.

2. During the pendency of the writ petition, the following amounts for the assessment years 1993-94, 1994-95 & 1995-96 have been released to the petitioner by way of cheques:

A.Y.	Amount deposited	Interest	Total Amount of Refund	Date of issue/ receipt of refund	R. V. No.
1993-94	61,131	36,151	94,282	28.07.2015	ITC/A14202269
-do-	0	28,040	28,040	01.09.2015	ITC/A14202270
1994-95	36,069	38,052	74,120	23.09.2015	ITC/A14202271
1995-96	34,774	36,512	71,286	28.07.2015	ITC/A14202268

3. Learned counsel for the petitioner states that validity of three months period of two cheques has since expired. Mr. Klar, Advocate, for the revenue submitted that on representation for revalidation of these two cheques by the petitioner, the same shall be revalidated.

4. In view of the above, the present writ petition stands disposed of as infructuous.

(AJAY KUMAR MITTAL)
JUDGE

(RAMENDRA JAIN)
JUDGE

November 18, 2015

J.Ram