IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No. 16429 of 2015

Date of Decision: 11.8.2015

M/s Satgur Roller Flour Mill, Nathu Chahal, Kapurthala
....Petitioner.

Versus

State of Punjab and others
...Respondents.

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

PRESENT: Mr. J.S. Bedi, Advocate for the petitioner.

AJAY KUMAR MITTAL, J.

1. In this writ petition filed under Articles 226/227 of the Constitution of India, the petitioner has prayed for issuance of a writ in the nature of mandamus directing the respondents to issue the advance tax exemption certificate as the petitioner had purchased the goods from outside the State of Punjab on which no tax liability would occur as the same were to be used in manufacture of tax free goods to be sold by the petitioner.

2. The petitioner is doing the business of manufacturing of Atta, Maida and Suji which are exclusively a tax free items. It is having a TIN No. 03052035134. For manufacturing the said items, the petitioner needs to purchase wheat within the State and from outside the State. State Government had issued a notification dated 4.10.2013 (Annexure P-1) under Section 6(7) of the Punjab Value Added Tax Act, 2005 for imposition of tax on 30 goods. The petitioner made an

application dated 7.4.2015 (Annexure P-2) to respondent No.3 for exemption of advance tax, but to no effect. Thereafter, a reminder dated 30.7.2015 (Annexure P-3) was sent, but no response has been received till date. Hence, the present writ petition.

3. Learned counsel for the petitioner submitted that for the relief claimed in the writ petition, the petitioner has moved an application dated 7.4.2015 (Annexure P-2) to respondent No.3 and thereafter sent a reminder dated 30.7.2015 (Annexure P-3), but no action has so far been taken thereon.

4. After hearing learned counsel for the petitioner, perusing the present petition and without expressing any opinion on the merits of the case, we dispose of the present petition by directing respondent No.3 to take a decision on the application dated 7.4.2015 (Annexure P-2) followed by reminder dated 30.7.2015 (Annexure P-3), in accordance with law by passing a speaking order and after affording an opportunity of hearing to the petitioner within a period of two months from the date of receipt of certified copy of the order.

(AJAY KUMAR MITTAL)
JUDGE

August 11, 2015 **(RAMENDRA JAIN)**
gbs **JUDGE**