

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No. 16799 of 2015

Date of Decision: 14.8.2015

M/s Aggarwal Construction Co., 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 release its refund claim along with interest.

2. The petitioner is a work contractor specifically construction of roads. It has claimed refund for the years 2008-09 and 2010-11 while filing of VAT-20 and respondent No.4 while framing assessment, disallowed the claim of the petitioner by reducing the same to ₹ 4,92,469/- for the assessment year 2008-09 and for the assessment year 2010-11, respondent No.3 reduced the refund to ₹ 1,04,74,770/- from ₹ 1,65,67,547/-. On the basis thereof, the petitioner applied for the refund of the assessment years 2008-09 and 2010-11 vide VAT-29 (Annexure P-3 Colly), 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 applied for refund for the assessments years 2008-09 and 2010-11 vide VAT-29 (Annexure P-3 Colly), 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 the respondents No.3 to take a decision on the release refund claim of the petitioner, 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. It is further directed that in case it is found that the petitioner is entitled to the amount of refund, the same be paid to it within next one month, in accordance with law.

(AJAY KUMAR MITTAL)
JUDGE

August 14, 2015
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(RAMENDRA JAIN)
JUDGE