

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No. 21155 of 2015

Date of Decision: 5.10.2015

M/s Rishab Farms & Industries Pvt. Ltd., Gurgaon

....Petitioner.

Versus

State of Haryana and others

...Respondents.

1. Whether the Reporters of the local papers may be allowed to see the judgment?
2. To be referred to the Reporters or not?
3. Whether the judgment should be reported in the Digest?

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

PRESENT: Mr. Rajiv Agnihotri, Advocate for the petitioner.

AJAY KUMAR MITTAL, J.

1. By way of instant 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 adjudicate upon the letters dated 20.6.2007, 30.7.2007 (Annexure P-3 Colly), 28.12.2010 (Annexure P-4), 30.6.2014 and 7.8.2015 (Annexure P-5 Colly) for issuance of amended eligibility certificate in view of declaration of merger of two companies vide judgment and order dated 30.4.2007 (Annexure P-2) passed by the Delhi High Court. .

2. As per the averments made in the petition, both the companies were given eligibility certificates and consequential exemption certificates on 19.11.1999 (Annexure P-1 Colly) for the period

from 7.9.1997 to 6.9.2006 (9 years) and 1.3.1999 to 29.2.2008, respectively. Delhi High Court vide order dated 30.4.2007 (Annexure P-2) passed in Company Petition No. 204 of 2006 sanctioned scheme of amalgamation of M/s Patlawati Industries Pvt. Ltd. with M/s Rishab Farms & Industries P. Ltd. M/s Patlawati Industries Pvt. Ltd. vide letters dated 20.6.2007 and 30.7.2007 (Annexure P-3 Colly) informed the Industries Department through respondent No.3 about the sanctioned scheme of amalgamation by the Delhi High Court. The petitioner vide letter dated 28.12.2010 (Annexure P-4) requested respondent No.2 for taking on record the sanctioned scheme of amalgamation and for issuance of appropriate orders in terms of sub-Rule 10-C of Rule 28B of the Haryana General Sales Tax Rules, 1973 for transfer of benefits of Patlawati Industries Pvt. Ltd. to it, but to no effect. Thereafter, the petitioner vide letters dated 30.6.2014 and 7.8.2015 (Annexure P-5 Colly) requested respondent No.2 for amendment and transfer of benefit and for passing the appropriate order, 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 sent letters dated 20.6.2007, 30.7.2007 (Annexure P-3 Colly), 28.12.2010 (Annexure P-4), 30.6.2014 and 7.8.2015 (Annexure P-5 Colly) to respondents No.2 and 3 for issuance of amended eligibility certificate to the petitioner, 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 letters dated 20.6.2007, 30.7.2007 (Annexure P-3

Colly), 28.12.2010 (Annexure P-4), 30.6.2014 and 7.8.2015 (Annexure P-5 colly), in accordance with law by passing a speaking order and after affording an opportunity of hearing to the petitioner within a period of three months from the date of receipt of certified copy of the order.

(AJAY KUMAR MITTAL)
JUDGE

October 5, 2015
gbs

(RAMENDRA JAIN)
JUDGE