

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No. 21305 of 2015

Date of Decision: 6.10.2015

Rukhmini Polytubes P. Ltd., Bahadurgarh

....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. 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 refund the amount became due vide order dated 15.5.2014 (Annexure P-3) for the assessment year 2007-08 along with interest from the date of order till payment.

2. The petitioner is engaged in the business of manufacturing and trading of PVC, Plumbing, Irrigation Pipes etc. The said goods were sold in the State of Haryana and in the course of inter-state trade and commerce. The assessing authority vide order dated 13.1.2011 (Annexure P-1) framed the assessment for the year 2007-08 by creating additional demand of ₹ 4,35,926/-. The petitioner deposited the said

amount. Feeling aggrieved, the petitioner filed an appeal before the Joint Excise and Taxation Commissioner (Appeals) who vide order dated 9.4.2013 (Annexure P-2) upheld the order of the assessing authority and dismissed the appeal. Still dissatisfied, the petitioner filed an appeal before the Haryana Tax Tribunal (in short "the Tribunal"). The Tribunal vide order dated 15.5.2014 (Annexure P-3) allowed the appeal. Thereafter, the petitioner made written submission dated 13.7.2015 (Annexure P-4) before respondent No.3 for refund of the amount deposited, 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 made submission dated 13.7.2015 (Annexure P-4) to respondent No.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.4 to take a decision on the submission dated 13.7.2015 (Annexure P-4), in accordance with law by passing a speaking order and after affording an opportunity of hearing to the petitioner within a period of one month 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, the same be paid to it within next two weeks, in accordance with law.

(AJAY KUMAR MITTAL)
JUDGE

October 6, 2015
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(RAMENDRA JAIN)
JUDGE