

**IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH**

**CWP No. 2238 of 2015
Date of Decision: 11.2.2015**

M/s Sunil Goyal Contractor

... Petitioner

Versus

State of Punjab & ors.

... Respondents

**CORAM:- HON'BLE MR. JUSTICE RAJIVE BHALLA
HON'BLE MR. JUSTICE B.S. WALIA**

Present: Mr. Munish Bansal Advocate,
for the petitioner.

RAJIVE BHALLA, J.

The solitary grievance of the petitioner is that despite Section 10-C of the Punjab General Sales Tax Act, 1948 having been held to be ultra vires in CWP No.19579 of 2002 and the petitioner's application dated 22.10.2014 for refund of the tax already deposited and reminder dated 23.12.2014 have failed to elicit any response much less has an order accepting or rejecting the prayer for refund been passed.

Counsel for the petitioner submits that he would be satisfied, if a direction is issued to the Assistant Excise and Taxation Commissioner, Sangrur, to decide the petitioner's application for refund expeditiously.

We have heard counsel for the petitioner, perused the paper book and without expressing any opinion as to the

rights of parties, dispose of the petition by directing the Assistant Excise and Taxation Commissioner, Sangrur, to take a final decision on the application for refund dated 22.10.2014 within three months from receipt of a certified copy of this order.

**(RAJIVE BHALLA)
JUDGE**

11.2.2015
monika

**(B.S. WALIA)
JUDGE**