IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No. 23310 of 2015

Date of Decision: 2.11.2015

M/s Jalandhar Feed Mills Private Limited, Jalandhar

....Petitioner.

Versus

State of Punjab 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. 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 it had purchased the goods from outside the State of Punjab on which no tax liability would occur as the same are to be used in the manufacture of tax free goods to be sold by the petitioner.

2. The petitioner is doing the business of manufacturing of poultry feeds which is exclusively a tax free item. It is having a TIN No. 03431019432. For manufacturing of poultry feeds, the petitioner needs to purchase groundnuts DOC, mustard DOC, deoiled cake and other allied items within the State and from outside the State of Punjab. State

Government 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. In pursuance thereto, the petitioner moved an application dated 23.5.2014 (Annexure P-2) for exemption of advance tax, 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 23.5.2014 (Annexure P-2) 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.2 to take a decision on the application dated 23.5.2014 (Annexure P-2), 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

November 2, 2015 **(RAMENDRA JAIN)**
gbs **JUDGE**