

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No. 23493 of 2015

Date of Decision: 3.11.2015

M/s Tilak Ram Babu Ram Pvt. Ltd., Tohana

....Petitioner.

Versus

State of Haryana and another

...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. Avneesh Jhingan, 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 respondent No.2 to issue provisional refund of ₹ 2,49,24,613/- along with interest for the quarters ending 30.6.2013 to 31.3.2014.

2. The petitioner is a registered dealer under the Haryana Value Added Tax Act, 2003 (in short "the Act") having TIN No. 06091401701. It filed quarterly returns as required under the Act. For the quarter ending 30.6.2013 to 31.3.2014, the petitioner filed quarterly return and there was a refund due. The petitioner applied for refund in Form VAT-A4 vide applications dated 15.12.2014 (Annexures P-1 to P-4,

respectively), but to no effect. Thereafter, the petitioner sent a reminder dated 11.9.2015 (Annexure P-5) to the Excise and Taxation Commissioner, Panchkula, 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 applications dated 15.12.2014 (Annexures P-1 to P-4, respectively) followed by a reminder dated 11.9.2015 (Annexure P-5) to the Excise and Taxation Commissioner, Panchkula, 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 applications dated 15.12.2014 (Annexures P-1 to P-4, respectively) followed by a reminder dated 11.9.2015 (Annexure P-5), 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 one month, in accordance with law.

(AJAY KUMAR MITTAL)
JUDGE

November 3, 2015
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(RAMENDRA JAIN)
JUDGE