

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No. 23634 of 2015

Date of Decision: 5.11.2015

M/s Pooja Machines Private Limited, Haryal, Pathankot
....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 HARI PAL VERMA.**

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 release its refund along with interest.

2. Learned counsel for the petitioner submitted that for the relief claimed in the writ petition, the petitioner has applied for refund for the assessment years 2010-11 and 2011-12 vide Form VAT-29 (Annexure P-1 Colly), but no action has so far been taken thereon.

3. 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 release refund claim of the petitioner applied vide Form VAT-29 (Annexure P-1 Colly) for the assessment years 2010-11 and 2011-12, 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 of refund, the same be paid to it within next one month, in accordance with law.

(AJAY KUMAR MITTAL)
JUDGE

November 5, 2015
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(HARI PAL VERMA)
JUDGE