

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

CWP-3660-2015

Date of decision:- 02.03.2015

M/s Bawa Industries P. Ltd.

...Petitioner

Versus

State of Punjab and others

...Respondents

CORAM: HON'BLE MR. JUSTICE S.J. VAZIFDAR, ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE G.S. SANDHAWALIA

Present: Mr. J.S. Bedi, Advocate,
for the petitioner.

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S.J. VAZIFDAR, A.C.J. (ORAL)

Notice of motion.

Service of the notice on the respondent Nos. 1 to 4 is waived as Mr. Jagmohan Bansal, learned Additional Advocate General, Punjab accepts notice on their behalf.

2. The petitioner's grievance is that an amount of ₹ 2 lacs was taken from it during the course of inspection by the Excise and Taxation Officer, Phagwara alongwith Excise and Taxation Inspector on 25.09.2013. The petitioner's further grievance is that despite the fact that no further steps had been taken pursuant to the said inspection, the sum of ₹ 2 lacs has not been returned. There is no assessment in respect thereof.

3. We find that the petitioner has not demanded the refund of the same. By its letter dated 30.05.2014, the petitioner has merely recorded that it had paid the amount.

4. The petitioner is at liberty to make an application for the refund of the amount. The application, if made, shall be decided within two weeks of the receipt thereof. In the event of the application being made, the

respondents shall inform the petitioner the reasons why the amounts continue to be retained.

In the event of the amount not being retained for any specific purpose, the same shall be refunded within four weeks.

5. The writ petition is accordingly disposed of.

(S.J. VAZIFDAR)
ACTING CHIEF JUSTICE

(G.S. SANDHAWALIA)
JUDGE

02.03.2015
Amodh