

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No. 10302 of 2016

Date of Decision: 23.5.2016

M/s Oasis Technocons Limited, Mohali

....Petitioner.

Versus

The 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 MRS. JUSTICE RAJ RAHUL GARG.**

PRESENT: Mr. R.K. Girdhar, 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 refund the amount of excess Input Tax Credit (ITC) to the petitioner along with interest as claimed vide Form VAT-20 dated 7.11.2015 (Annexure P-1).

2. The petitioner is A-Class Government Contractor and is a registered dealer under the Punjab Value Added Tax Act, 2005 (in short "the Act") having TIN No. 03672032756. The petitioner has filed all its statutory quarterly returns and also the annual returns under the Act. During the year 2014-15, the output tax liability of the petitioner was

₹ 2,67,72,643/- and the department deducted VAT tax amounting to ₹ 4,53,05,653/- resulting into excess tax of ₹ 1,85,33,010/- paid by the petitioner. Therefore, the petitioner was entitled for refund of excess ITC amounting to ₹ 1,85,33,010/-. Accordingly, the petitioner submitted Form VAT-20 for the year 2014-15 on 17.11.2015 (Annexure P-1) claiming excess ITC of ₹ 1,85,33,010/-, but to no effect. Thereafter, the petitioner served a legal notice dated 1.5.2016 (Annexure P-2) upon the respondents for refund of excess ITC along with interest, 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 sent a legal notice dated 1.5.2016 (Annexure P-2) to the respondents, 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.5 to take a decision on the legal notice dated 1.5.2016 (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. It is further directed that in case any amount is found payable to the petitioner, the same be released to it within next one month, in accordance with law.

(AJAY KUMAR MITTAL)
JUDGE

May 23, 2016
gbs

(RAJ RAHUL GARG)
JUDGE