

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No. 11243 of 2016

Date of Decision: 31.5.2016

M/s Jandial Impex Pvt. Ltd., Amritsar

...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: Dr. Naveen Rattan, 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 respondent No.2 to allow the provisional refund of ₹ 8,68,180/- as per application dated 22.3.2016 (Annexure P-4).

2. The petitioner is engaged in the business of building material, electrical goods and hardware at Amritsar and is a registered dealer under the Punjab Value Added Tax Act, 2005 (in short "the Act") vide registration certificate dated 2.7.2015 (Annexure P-1). The petitioner is filing its returns regularly and had filed its quarterly return in Form VAT-15 for the period 1.10.2015 to 31.12.2015 (3rd quarter) on

28.1.2016 (Annexure P-2) after making full payment of tax due and excess Input Tax Credit (ITC) of ₹ 11,57,575/- was generated. The petitioner applied for provisional refund in indemnity bond in Form VAT-59 on 21.3.2016 (Annexure P-3) and also moved an application dated 22.3.2016 (Annexure P-4) to respondent No.3 for refund of ₹ 8,68,180/-. The department issued a computer generated acknowledgment slip dated 18.5.2016 (Annexure P-5) regarding receipt of refund application dated 22.3.2016. However, no action was taken on the refund application, Annexure P-4. Thereafter, the petitioner sent a reminder dated 23.5.2016 (Annexure P-6), 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 22.3.2016 (Annexure P-4) 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 or the concerned authority to take a decision on the application dated 22.3.2016 (Annexure P-4), 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

May 31, 2016
gbs

(RAJ RAHUL GARG)
JUDGE