IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No. 2357 of 2016

Date of Decision: 5.2.2016

M/s Saurabh Steels, Hisar

....Petitioner.

Versus

State of Haryana 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. Rajiv Agnihotri, 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. 4 to adjudicate upon the submissions dated 18.8.2014 (Annexure P-6) and dated 12.12.2014 (Annexure P-7) and to allow interest on the amount deposited by the petitioner with the Sales Tax Department.

2. The petitioner is engaged in the trading of Iron and Steel goods. The assessment for the assessment year 2004-05 was framed by respondent No.4 vide order dated 5.2.2008 (Annexure P-1). Thereafter reassessment proceedings were initiated and reassessment was framed vide order dated 5.2.2009 (Annexure P-2) by respondent

No.4 creating additional demand against the petitioner, denying input tax benefit alleging that the seller had not deposited the tax with the department. Feeling aggrieved by the order, Annexure P-2, the petitioner filed an appeal before the Joint Excise and Taxation Commissioner (A), Rohtak who vide order dated 17.6.2009 (Annexure P-3) confirmed the order passed by respondent No.4 and dismissed the appeal. The petitioner assailed the order, Annexure A-3, before the Haryana Tax Tribunal (in short "the Tribunal") by way of an appeal. The Tribunal vide order dated 30.3.2012 (Annexure P-4) following the order of this Court in **Gheru Lal Bab Chand v. State of Haryana and others, CWP No. 6573 of 2011** decided on 23.9.2011, remanded the cases to the assessing authority. In pursuance thereto, the assessing authority vide order dated 26.3.2014 (Annexure P-5) decided the case and allowed the refund of ₹ 31,602/- to the petitioner. Thereafter, the petitioner made written submissions dated 18.8.2014 (Annexure P-6) and dated 12.12.2014 (Annexure P-7) to respondent No.4 for interest on the refund, 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 made submissions dated 18.8.2014 (Annexure P-6) and dated 12.12.2014 (Annexure P-7) to respondent No.4, 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.4 to take a decision on the submissions dated 18.8.2014 (Annexure P-6) and dated 12.12.2014 (Annexure P-7), 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

February 5, 2016
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(RAJ RAHUL GARG)
JUDGE