

**IN THE HIGH COURT OF PUNJAB & HARYANA AT
CHANDIGARH.**

COCp No.699 of 2017

Date of decision: May 30, 2017

Sukhdev Ram

...Petitioner

Versus

Chander Kanta & others

...Respondents

CORAM: HON'BLE MR. JUSTICE RAJAN GUPTA

Present: Mr. Bikramjeet S. Jatana, Advocate for the petitioner.
Mr. V. Ram Swaroop, Addl. A.G. Punjab.

Rajan Gupta, J.

Petitioner alleges violation of order dated December 15, 2016, passed by this court.

Reply by way of short affidavit of Chander Kanta, Excise and Taxation Officer-cum-Designated Officer, Patiala has been filed in court. Same is taken on record. Para 3 thereof reads as under:-

“3. That in compliance to the Hon'ble High Court order dated 15.12.2016 (Annexure P-1), it is submitted that to deal with the refund application dated 25.4.2016 for amounting Rs.1,41,48,427/- pertains to the assessment years from 2008-09 to 2015-16, the petitioner was called for. The petitioner submitted the details of composite contract receipts and labour contract receipts alongwith details of ratio of various expenses pertains to composite contract receipt on dated 28.2.2017, 21.3.2017, 28.3.2017, 30.3.2017 and 12.4.2017. Thereafter, by considering all the documents submitted by the petitioner related to issue of refund are considered and the assessments had been framed after reserving the judgments on

30.3.2017, 5.4.2017 and 12.4.2017, which have been released on 28.4.2017 after considering the entire facts of the case by allowing the refund amounting to Rs.1,12,63,486/- from Rs.1,41,48,427/- and the same has been granted on 11.5.2017 and credited to his bank current account no.2985002100005558 maintained in Punjab National Bank, Patiala through online. The balance amount of Rs.28,84,944/- has not been released due to discrepancies noticed at the time of verification of TDS Certificates and not submitting the documents for claiming deductions under Rule 15 (4) of the Punjab VAT Act Rules, 2005 and the same has been conveyed to the petitioner on 8.5.2017 by serving all the assessment orders pertains to 2010-11 to 2015-16.”

In view of above, it appears that no cause of action survives in the present petition. Same is hereby dismissed. Rule is discharged.

(RAJAN GUPTA)
JUDGE

May 30, 2017
'Rajpal'

Whether speaking / reasoned	Yes / No
Whether Reportable:	Yes / No