

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CWP-16511-2017

Date of Decision: 28.7.2017

M/s Karun Enterprises

....Petitioner.

Versus

The State of Haryana and others

...Respondents.

**CORAM:- HON'BLE MR. JUSTICE AJAY KUMAR MITTAL.
HON'BLE MR. JUSTICE AMIT RAWAL.**

PRESENT: Mr. Naveen Rattan, Advocate for the petitioner.

AJAY KUMAR MITTAL, J.

1. By way of instant 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 respondents No.2 and 3 to allow the excess refund of ₹ 30,70,737/- as per the assessment order dated 28.3.2017 (Annexure P-1) on account of excess ITC created by respondent No.3 vide order, Annexure P-1.

2. The petitioner is engaged in the business of trading in medicines at Panchkula and was filing its returns regularly by making the amount of tax by way of ITC. The assessing authority framed the assessment of the petitioner for the period 2013-14 and vide order dated 28.3.2017 (Annexure P-1) created excess refund of ₹ 30,70,737/-. In pursuance to the assessment order, Annexure P-1, the petitioner moved an application dated 11.5.2017 (Annexure P-2) to respondent No.2 for refund

of ₹ 30,70,737/-, 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 an application dated 11.5.2017 (Annexure P-2) to respondent No.2, 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 to take a decision on the application dated 11.5.2017 (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 the petitioner is found entitled to the amount of refund, the same be released to it within next one month, in accordance with law.

(AJAY KUMAR MITTAL)
JUDGE

July 28, 2017
gbs

(AMIT RAWAL)
JUDGE

Whether Speaking/Reasoned

Yes/No

Whether Reportable

Yes/No