

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CWP-19261-2017

Date of Decision: 28.8.2017

M/s Jagdamba Metal & Allied Industries, Faridabad

....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. 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 the respondents to refund the amount became due vide order dated 21.3.2016 (Annexure P-1) for the assessment year 2012-13 along with interest from the date of order till the payment.

2. The petitioner is engaged in manufacture, trading and export of Non-ferrous and Ferrous wires which are sold in the State of Haryana in the course of inter-State trade and Commerce and also exported out of India. The assessment for the assessment year 2012-13 was framed by respondent No.5 vide order dated 21.3.2016 (Annexure P-1). The Assessing Authority allowed a refund of ₹ 32,34,216/- to the petitioner but did not refund the amount. The petitioner moved an application dated 10.7.2017 (Annexure P-2) to respondent No.5 for refund of the amount along with interest, but no response has been received till date. As per the instructions dated 27.2.2006

Further, Government of Haryana issued notification dated 30.4.2013 (Annexure P-4) that the refund should be recommended within 30 days before the time prescribed for issuing refund without interest lapses. The Excise and Taxation Commissioner vide memo dated 16.5.2013 (Annexure P-5) issued a detailed circular for approval of refund. However, no refund has been made to the petitioner. Hence, the present writ petition.

3. Learned counsel for the petitioner submitted that for the relief claimed in the writ petition, the petitioner has filed an application dated 10.7.2017 (Annexure P-2) to respondent No.5, 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 application dated 10.7.2017 (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 the 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

August 28, 2017
gbs

(AMIT RAWAL)
JUDGE

Whether Speaking/Reasoned

Yes/No

Whether Reportable

Yes/No