

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CWP-21813-2017

Date of Decision: 25.9.2017

M/s Ahuja Industrial Corporation, Ludhiana

....Petitioner.

Versus

State of Punjab and others

...Respondents.

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

PRESENT: Mr. Aman Bansal, Advocate for the petitioner.

AJAY KUMAR MITTAL, J.

1. In this writ petition filed under Article 226 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 release the refund of ₹ 18,80,656/- along with interest to the petitioner for the year 2014-15 applied on 10.3.2017.

2. The petitioner is registered with the Punjab Value Added Tax Act, having TIN No. 03231113050. It is working since 20.7.1976 and is registered as the Medium Enterprises with the Ministry of Micro, Small and Medium Enterprises as is discernible from the Udyog Aadhar Memorandum dated 7.4.2016 (Annexure P-1). The petitioner is filing its returns on time and for the year 2014-15, it had applied for refund of ₹ 18,80,656/- for the first quarter vide application dated 10.3.2017 (Annexure P-2). The said refund was to be made by respondents No.2 and 3 within a period of 60

days from the date of refund application. However, no refund was made to the petitioner. Accordingly, the petitioner moved an application dated 13.9.2017 (Annexure P-3) to respondent No.2 for refund for the year 2014-15 along with interest, 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 13.9.2017 (Annexure P-3) 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 13.9.2017 (Annexure P-3), in accordance with law by passing a speaking order and after affording an opportunity of hearing to the petitioner within a period of one month 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 refund, the same be released to it within next one month in accordance with law.

(AJAY KUMAR MITTAL)
JUDGE

September 25, 2017
gbs

(AMIT RAWAL)
JUDGE

Whether Speaking/Reasoned

Yes/No

Whether Reportable

Yes/No