IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CWP-23117-2017

Date of Decision: 9.10.2017

M/s Ratan Power Tech Private Limited, Kota, Rajasthan

....Petitioner.

Versus

State of Punjab and others

...Respondents.

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

PRESENT: Mr. J.S. Bedi, 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 release its refund claim along with interest.

2. The petitioner is engaged in the works of supply, installation testing and commissioning of capacitators with AC units for power factor improvement in AC coaches and assigned with the work by the Northern Railway, Ferozepur Cantt. An amount of ₹ 1,72,076/- was deducted by the Divisional Finance Manager, Northern Railway, Ferozepur Cantt. @ 6% on amount of ₹ 28,67,932/- while making the payment to the petitioner in terms of Section 27 of the Punjab Value Added Tax Act, 2005 (in short "the Act"). The petitioner is not liable to pay any tax in the State of Punjab as there is no tax liability on it under the Act. The petitioner moved an

application dated 7.1.2016 (Annexure P-1) in Form VAT 29 for the period of 1.4.2015 to 31.12.2015 to respondent No.3 for refund of ₹ 1,72,076/-, but to no effect. Thereafter, the petitioner sent reminders dated 8.2.2016 (Annexure P-2) and dated 11.3.2016 (Annexure P-3) to respondent No.3 for 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 filed the applications dated 7.1.2016, 8.2.2016 and 11.3.2016 (Annexures P-1 to P-3, respectively) to respondent No.3, 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.3 to take a decision on the applications dated 7.1.2016, 8.2.2016 and 11.3.2016 (Annexures P-1 to P-3, respectively), 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

October 9, 2017
gbs

(AMIT RAWAL)
JUDGE

Whether Speaking/Reasoned **Yes/No**

Whether Reportable **Yes/No**