

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CWP-23157-2017

Date of Decision: 9.10.2017

M/s Tung Builders Pvt. Ltd., Gurdaspur

....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 business of work contractor. They are purchasing the goods, i.e., cement, crusher, sand, woods, PVC fittings, hardware items, marbles, tiles, sanitary items, kota stone, electrical items etc. against the valid VAT Invoices. After calculating the output tax liability, there is always excess amount of credit lying with the department for which the petitioner is entitled to refund. Accordingly, the petitioner applied for refund vide applications dated 5.4.2016, 24.4.2017 and 22.6.2017 (Annexures P-1 to P-5) to respondent No.3, but no response has been received till date. Thereafter, the petitioner made an application dated

4.3.2017 (Annexure P-6) to respondent No.3 for refund along with interest, but to no effect. 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 5.4.2016, 24.4.2017 and 22.6.2017 (Annexures P-1 to P-5, 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 5.4.2016, 24.4.2017 and 22.6.2017 (Annexures P-1 to P-5, 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