

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CWP-23190-2017

Date of Decision: 10.10.2017

M/s Shri Balaji Metaltech P. Ltd., Haryana, 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 12.1.2017 (Annexure P-1) for the assessment year 2013-14 along with interest from the date of order to the date of payment.

2. The petitioner is engaged in trading of Iron and Steel to be sold in the State of Haryana. The assessment for the assessment year 2013-14 was framed by respondent No.5 vide order dated 12.1.2017 (Annexure P-1) and refund of ₹ 21,50,100/- became due towards the petitioner. The petitioner made submission dated 23.5.2017 (Annexure P-2) for refund of the said amount along with interest, but no response has been received till date. As per the instructions dated 27.2.2006 (Annexure P-3) issued by respondent No.3, the refund vouchers should be issued after the approval thereof as possible and in no case beyond three days of receipt of approval.

Vide notification dated 30.4.2013 (Annexure P-4), the Government of Haryana had issued directions that the refund should be recommended within thirty days before the time prescribed for issuing refund without interest lapses. Further, respondent No.2 vide memo dated 16.5.2013 (Annexure P-5) issued a detailed circular for approval of refund. 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 submission dated 23.5.2017 (Annexure P-2) to respondent No.4, 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.4 to take a decision on the submission dated 23.5.2017 (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 weeks 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 10, 2017
gbs

(AMIT RAWAL)
JUDGE

Whether Speaking/Reasoned

Yes/No

Whether Reportable

Yes/No