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IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP-26602-2017

Date of decision : 15.12.2017

Patel Infrastructure (P) Ltd.

... Petitioner(s)

Versus

State of Punjab and others

... Respondent(s)

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

Present: Mr. Manish Kumar Singla, Advocate
for the petitioner.

Mr. Pankaj Gupta, Addl. A.G., Punjab.

AJAY KUMAR MITTAL, J. (ORAL)

The petitioner has approached this Court under Articles 226/227 of the Constitution of India for issuance of a writ of *mandamus* directing the respondents to refund the excess ITC, etc., to the petitioner as determined vide orders dated 28.08.2017 (Annexure P-1 to P-4) for the 1st quarter, 2nd quarter, 3rd quarter and 4th quarter of the year 2016-17, passed by respondent No.5, along with all consequential benefits/reliefs i.e. interest etc.

2. Learned counsel for the respondent(s)-State submitted that the petitioner had made a provisional claim of ₹17,31,63,431/- on account of refund for the aforesaid period, which stands released to the petitioner.

3. However, learned counsel for the petitioner submitted that the petitioner was entitled for ₹ 17,79,12,646/-.

4. Learned State Counsel submitted that the issue with regard to the amount of refund claim and also whether any interest is payable thereon under Section 40 of the Punjab Value Added Tax, 2005, shall be specifically dealt with by the Competent Authority at the time of framing of the final assessment, which is still pending. It was further stated that the needful shall be done on or before 31.03.2018.

5. In view of above, learned counsel for the parties are agreed that the present writ petition has been rendered infructuous and the same may be disposed of as such.

6. Ordered accordingly.

(AJAY KUMAR MITTAL)
JUDGE

(AMIT RAWAL)
JUDGE

15.12.2017
Yogesh Sharma

Whether speaking/reasoned **Yes/ No**

Whether Reportable **Yes/ No**