IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CWP-26996-2017

Date of Decision: 28.11.2017

M/s Savi International, Jalandhar

....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 along with interest.

2. The petitioner is registered under the provisions of Punjab Value Added Tax Act, 2005. The petitioner is filing its returns along with annual statements. As per return for the quarter ending 31.12.2016 and 31.3.2017, there was an excess Input Tax Credit and, therefore, the petitioner was entitled to the refund. Accordingly, the petitioner applied for grant of refund of ₹ 15,17,470/- for the period of 1.10.2016 to 31.12.2016 and ₹ 15,82,604/- for the period of 1.1.2017 to 31.3.2017 vide VAT-29 applications dated 14.3.2017 and 15.6.2017 (Annexures P-1 and P-2, respectively) to respondent No.3, but to no effect. Thereafter, the

petitioner sent a reminder dated 17.11.2017 (Annexure P-3) to respondent No.3, 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 refund applications dated 14.3.2017 and 15.6.2017 (Annexures P-1 and P-2, respectively) followed by a reminder dated 17.11.2017 (Annexure P-3) 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 refund applications dated 14.3.2017 and 15.6.2017 (Annexures P-1 and P-2, respectively) followed by a reminder dated 17.11.2017 (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

November 28, 2017 **(AMIT RAWAL)**
gbs **JUDGE**

Whether Speaking/Reasoned **Yes/No**

Whether Reportable **Yes/No**