

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

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**Civil Writ Petition No.27754 of 2017
Date of Decision: December 06, 2017**

M/s Jagdamba Metal & Allied Industries

...Petitioner

versus

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. (Oral)

The prayer in this petition filed under Articles 226/227 of the Constitution of India, is for issuance of a writ in the nature of mandamus directing the respondents to refund the amount became due vide Annexure P-1 dated 31.03.2017 for the assessment year 2013-14 alongwith interest from the date of order to the date of payment.

2. After arguing for sometime, learned counsel for the petitioner submitted that the petitioner may be allowed to file a detailed and comprehensive representation before the Excise and Taxation Officer-cum-Assessing Authority, Faridabad (South), Haryana-respondent No.5, raising the plea for the refund of the amount for the assessment year 2013-14 with fifteen days. It was further prayed that direction be issued to the said authority to decide the same after

affording an opportunity of hearing to it and by passing a speaking order in accordance with law. Further prayer was also made to direct the concerned authority to refund the amount, if the petitioner is found entitled for the same.

3. After hearing learned counsel for the petitioner, pursuing the present writ petition and without commenting anything on the merits of the case, the present writ petition is disposed of by granting liberty to the petitioner to file a detailed and comprehensive representation raising the plea for the refund of the amount for the assessment year 2013-14 as raised in the present writ petition before respondent No.5 within fortnight from today. In case, such a representation is filed, the same shall be decided by the said authority in accordance with law by passing a speaking order and after affording an opportunity of hearing to the petitioner or its authorised representative within next one month. 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

(AMIT RAWAL)
JUDGE

December 06, 2017
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Whether speaking/reasoned?

Yes/No

Whether reportable?

Yes/No