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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ **W.P.(C) 3782/2017**

PUNJ LLOYD LTD. & ANR. ..... Petitioners

Through: Mr. Balbir Singh, Senior Advocate with Ms. Aanchal Mullick, Mr. K. Guru Murthy and Mr. Mayank Sapre, Advocates.

versus

UNION OF INDIA & ORS. ..... Respondents

Through: Mr. Harpreet Singh, Senior Standing Counsel with Ms. Bhavya Dubey, Advocate for R-1 to 4.
Mr. V. Lakshmi Kumaran, Mr. Karan Sachdev and Mr. Yogendra Aldak, Advocates for R-5.

CORAM:
HON'BLE MR. JUSTICE SANJIV KHANNA
HON'BLE MS. JUSTICE PRATHIBA M. SINGH

O R D E R

% 12.12.2017

Petitioners submit that it has paid excess service tax. One of the prayers is to direct the Respondents to consider the representation of the Petitioner and give refund of excess service tax paid.

Respondent Nos.1 to 4, i.e., Union of India, Central Board of Excise & Customs (CBEC), Commissioners of Service Tax, Delhi and Commissioner of Service Tax, Mumbai, by a common affidavit, have stated that if the petitioners wish to seek refund, they can move an application before the authorities.

Learned counsel for the respondent no.5 viz., Oil and Natural Gas Corporation Limited, states that as per their understanding, they were liable to pay 50% of the service tax on reverse charge, which they have paid. They do not seek refund of the tax paid on reverse charge.

Learned counsel for the petitioners, in view of the averments made in the counter affidavit by the respondent nos.1 to 4 and statement made by learned counsel for respondent no.5, states that they would file an application for refund of the "excess" service tax deposited by them.

If any application is filed, the same would be dealt with in accordance with law by respondent nos.1 to 4.

Learned counsel for the petitioners states that they had made representation dated 16th June, 2015 receipt of which has been disputed by the respondent nos. 1 to 4. There is no need to record any finding regarding the same as the petitioner can file an application seeking refund and it can make all averments and assertions as were made in the representation dated 16th June, 2015.

We clarify that we have not expressed any view on the remaining aspects and issues raised in the present writ petition or made observations on merits.

Recording the aforesaid statement of the petitioner that it would make an application for refund and directing that the same would be dealt with by the first to fourth respondents, in accordance with law, the writ petition is disposed of, without any order as to costs.

Dasti.

SANJIV KHANNA, J

PRATHIBA M. SINGH, J

DECEMBER 12, 2017/*dk*