

IN THE HIGH COURT OF PUNJAB & HARYANA AT
CHANDIGARH

CWP-10194-2018 (O&M)
Date of Decision: 21.05.2018

M/s ALP Nishikawa Company Pvt. Ltd.

--Petitioner

Versus

Union of India & others

--Respondents

CORAM:- HON'BLE MR.JUSTICE AJAY KUMAR MITTAL,
ACTING CHIEF JUSTICE
HON'BLE MR.JUSTICE TEJINDER SINGH DHINDSA

Present:- Mr. Amar Pratap Singh, Advocate
for the petitioner.

Mr. Sourabh Goel, Advocate for respondents.

AJAY KUMAR MITTAL.ACJ (Oral)

Petitioner-firms is registered as a private limited company and is primarily engaged in carrying out research and development, designing and producing EPDM and Rubber polymer based products for automotive sector. Instant petition has been filed under Articles 226/227 of the Constitution of India praying for directions to the respondents to allow the CENVAT credit of ₹27,68,988/- under Rule 10 of the CENVAT Credit Rules, 2004.

2. After hearing learned counsel for the parties, perusing the present petition and without expressing any opinion on the merits of the case, we dispose of the present petition by granting liberty to the petitioner to file a detailed and comprehensive representation raising all the pleas as raised in the present writ petition before the Nodal Officer within a period of five days. It is directed that in the event of a representation being filed by the petitioner within the aforesaid period of five days from the date of receipt of the certified copy of the order, the same shall be forwarded to the

I.T. Redressal Committee concerned within next fifteen days after

verification by the G.S.T.N and the Committee shall thereafter decide the same in terms of clause 5.4 of Circular No.39/13/2018-GST dated 3.4.2018 by passing a speaking order and after affording an opportunity of hearing to the petitioner within a period of four weeks from the date of receipt of the representation. The petitioner shall be entitled to lead any evidence to substantiate his claim before the concerned authority.

(TEJINDER SINGH DHINDSA)
JUDGE

(AJAY KUMAR MITTAL)
ACTING CHIEF JUSTICE

21.05.2018

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Whether speaking/reasoned:	Yes/No
Whether Reportable:	Yes/No