

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CWP-10508-2018

Date of Decision: 22.5.2018

M/s Sage Metals Ltd., Faridabad

....Petitioner.

Versus

\State of Haryana and others

...Respondents.

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

PRESENT: Mr. Rajiv Agnihotri, Advocate for the petitioner.

Ms. Mamta Singla Talwar, DAG, Haryana.

AJAY KUMAR MITTAL, ACJ.

1. In this writ petition filed under Articles 226/227 of the Constitution of India, the petitioner has prayed for issuance of a direction to the respondents to refund the amount due vide assessment order dated 7.3.2017 (Annexure P-1) for the assessment year 2013-14 along with interest.

2. The petitioner is engaged in the business of manufacturing and trading of Non-ferrous metal products to be sold in the State of Haryana in the course of inter-State Trade and Commerce and also exported out of India. The assessment for the year 2013-14 was framed by respondent No.5 vide assessment order dated 07.03.2017 (Annexure P-1) and a refund of ₹ 31,82,174/- was allowed to the petitioner. The petitioner applied for refund of the amount vide online application dated 20.11.2017 (Annexure P-2), but to no effect. Thereafter, the petitioner filed submissions dated 19.1.2018 (Annexure P-3) before respondent No.5 for refund of the amount

instructions dated 27.2.2006 (Annexure P-4), the refund was to be made within 60 days from the date of receipt of the application. Further, respondent No.1 issued a notification dated 30.4.2013 (Annexure P-5) to the effect that the refund should be recommended within 30 days before the time prescribed for issuing refund without interest lapses and vide memo dated 16.5.2013 (Annexure P-6), respondent No.2 issued a detailed circular for approval of refund. However, no refund has been made to the petitioner. Hence, the present writ petition.

3. Learned counsel for the petitioner submitted that for the relief claimed in the writ petition, the petitioner has submitted the online application dated 20.11.2017 and the submissions dated 19.1.2018 (Annexures P-2 and P-3, respectively) to respondent No.5, but no action has so far been taken thereon.

4. 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 directing respondent No.5 to take a decision on the application dated 20.11.2017 and submissions dated 19.1.2018 (Annexures P-2 and P-3, respectively), 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.

(AJAY KUMAR MITTAL)
ACTING CHIEF JUSTICE

May 22, 2018
gbs

(TEJINDER SINGH DHINDSA)
JUDGE

Whether Speaking/Reasoned
Whether Reportable

Yes/No
Yes/No