IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-10859-2018
Decided on: 11.12.2018

M/s. Hemkunt Infratech Pvt. Ltd. .... Petitioner

Versus

State of Punjab and another ..... Respondents

CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MRS. JUSTICE MANJARI NEHRU KAUL

Present: None for the petitioner.

Mr. Punkaj Gupta, Addl. A.G., Punjab.

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AJAY KUMAR MITTAL, J (ORAL)

This order shall dispose of CWP Nos. 10859, 10877 & 10895 of 2018, as according to the learned State counsel, the issue involved in these petitions is identical. However, the facts are being extracted from CWP No.10859 of 2018.

2 Prayer in this writ petition under Article 226 of the Constitution of India, is for directing the respondents to pay the refund amount of ₹26,16,527/- allowed vide assessment order dated 14.07.2017 (Annexure P-2).

3. The petitioner is a registered dealer under Punjab Value Added Tax, 2005 and its sales tax registration no. is 03092103594. According to the petitioner, it is engaged in the External Services and Road Works contract for Sector 2 including the extension area at Hyde Park, Mullanpur, New Chandigarh.

4. The claim in the writ petition is that the petitioner filed a claim for refund of ₹1,56,27,069/- in form VAT-29 vide file No.88574 dated 03.03.2017 for the period from 01.04.2012 to 31.03.2016. The respondents have failed to grant refund, therefore the petitioner has approached this Court.

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5. After issuance of notice of motion, learned State counsel on 22.05.2018 had made a statement that the refund has since been released to the petitioner. However, the petitioner had claimed interest under Section 40 of the Punjab Value Added Tax, 2005 (in short 'PVAT), which was also payable by the State. A perusal of order dated 22.05.2018 shows that Learned State counsel had prayed for time to seek instructions.

6. Learned State counsel has produced sanction order in respect of all the cases, whereby an amount of ₹5,300/-, ₹2,76,446/-, ₹1,04,661/- and ₹22,732/- on account of interest as provided under Section 40 of the PVAT Act, has been sanctioned for the assessment years 2012-13, 2013-14, 2014-15, 2015-16 respectively. The sanction orders are taken as record.

7. In view of the above, the present writ petitions are disposed of as rendered infructuous.

8. However, the liberty is granted to the petitioners to file an application for revival of the petition, in case something survives therein.

(AJAY KUMAR MITTAL)
JUDGE

(MANJARI NEHRU KAUL)
JUDGE

11.12.2018
Dinesh

Whether speaking/reasoned : Yes/No

Whether Reportable : Yes/No

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