

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CWP-11254-2018

Date of Decision: 4.5.2018

M/s Hemkunt Infratech Pvt. Ltd., Ratwara, Mohali

....Petitioner.

Versus

State of Punjab and another

...Respondents.

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

**HON'BLE MR. JUSTICE ANUPINDER SINGH GREWAL**

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

**AJAY KUMAR MITTAL, ACJ.**

1. In this writ petition filed under Article 226 of the Constitution of India, the petitioner has prayed for issuance of a direction to the respondents to refund the amount of ₹ 1,32,511/- allowed vide order dated 21.6.2017 (Annexure P-2) along with interest.

2. The petitioner is registered under the provisions of Punjab Value Added Tax Act, 2005 having its TIN No.03092103594. The petitioner is engaged in the External Services and Road Works contract for Sector 2 including the extension area at Hyde Park, Mullanpur, New Chandigarh and had entered into two contracts. It filed Form V-29 application dated 3.3.2017 (Annexure P-1) for refund of ₹ 1,56,27,069/- for four years, i.e. from 1.4.2012 to 31.3.2016. The Assessing Officer vide

allowed a refund of ₹ 1,32,511/- to the petitioner. Accordingly, the petitioner vide application dated 26.7.2017 (Annexure P-3) requested respondent No.2 for the refund of ₹ 1,32,511/-, but no response has been received till date. Hence, the present writ petition.

3. Learned counsel for the petitioner submitted that for the relief claimed in the writ petition, the petitioner has moved an application dated 26.7.2017 (Annexure P-3) to respondent No.2, but no action has so far been taken thereon.

4. After hearing learned counsel for the petitioner, 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.2 to take a decision on the refund application dated 26.7.2017 (Annexure P-3), 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. It is further directed that in case the petitioner is found entitled to the refund, the same be released to it within next one month in accordance with law.

**(AJAY KUMAR MITTAL)  
ACTING CHIEF JUSTICE**

**May 4, 2018**  
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**(ANUPINDER SINGH GREWAL)  
JUDGE**

**Whether Speaking/Reasoned**

**Yes/No**

**Whether Reportable**

**Yes/No**