

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CWP-13340-2018

Date of Decision: 24.5.2018

M/s R.F. Overseas Pvt. Ltd., Raza Pur, Kapurthala

....Petitioner.

Versus

State of Punjab and others

...Respondents.

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

HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA

PRESENT: Mr. J.S. Bedi, Advocate for the petitioner.

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 writ in the nature of mandamus directing the respondents to release its refund along with interest.

2. The petitioner is engaged in the business of Rice Sheller and is filing the VAT returns along with annual statements. As per the return for the year ending 31.3.2017, there was an excess Input Tax Credit (ITC) and, therefore, the petitioner was entitled to the refund. The petitioner had applied on Form VAT-29 dated 17.6.2017 (Annexure P-1) before respondent No.4 for refund for the period 1.1.2017 to 31.3.2017. However, no refund was made to the petitioner. Thereafter, the petitioner sent a

refund along with interest, 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 the application dated 17.6.2017 (Annexure P-1) followed by a reminder dated 11.5.2018 (Annexure P-2) to respondents No.3 and 4, 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.4 to take a decision on the application dated 17.6.2017 (Annexure P-1) followed by a reminder dated 11.5.2018 (Annexure P-2), 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 24, 2018
gbs

**(TEJINDER SINGH DHINDSA)
JUDGE**

Whether Speaking/Reasoned

Yes/No

Whether Reportable

Yes/No