IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CWP-14532-2018

Date of Decision: 31.5.2018

M/s Techno Steel Industries, Gadaipur, Jalandhar

....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. Surjeet Bhadu, 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 registered under the provisions of Punjab Value Added Tax Act, 2005. The petitioner is an exporter of Hand Tools and Scaffolding. It had filed all the required returns including VAT-20 for the year 2016-17 and also discharged the tax liability. The petitioner had also filed two quarterly returns in form VAT-15 for the quarters commencing from 1.1.2017 to 31.3.2017 and 1.4.2017 to 30.6.2017. After discharging the tax liability in the said quarters, there was an excess Input Tax Credit (ITC) and, therefore, the petitioner was entitled to the refund of ₹ 49,69,658/-. Accordingly, the petitioner applied for grant of refund of ₹ 49,69,658/- for the period of 1.1.2017 to 31.3.2017 and 1.4.2017 to

30.6.2017 vide VAT-29, VAT-15 and VAT-20 (Annexure P-1 Colly) for the year 2016-17 to respondent No.4, but to no effect. Thereafter, the petitioner vide letters dated 30.4.2018 (Annexure P-2 Colly) requested respondent No.3 to release the refund, 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 sent refund applications (Annexure P-1 Colly) followed by the letters dated 30.4.2018 (Annexure P-2 Colly) to respondent No.3, 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.3 to take a decision on the refund applications (Annexure P-1 Colly) followed by the letters dated 30.4.2018 (Annexure P-2 Colly), 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 31, 2018 **(TEJINDER SINGH DHINDSA)**
gbs **JUDGE**

Whether Speaking/Reasoned **Yes/No**

Whether Reportable **Yes/No**