IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CWP-14771-2018

Date of Decision: 1.6.2018

RHG Constructions, Ludhiana

....Petitioner.

Versus

State of Punjab and another

...Respondents.

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

HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA

PRESENT: Mr. Rajesh Gupta, 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 writ in the nature of mandamus directing respondent No.2 to release its refund along with interest.

2. The petitioner is engaged in the business of construction works. The petitioner filed the returns for the financial year 2016-17 along with annual statement. It had to pay advance tax on the goods purchased from outside the State of Punjab on the purchases made within the State of Punjab. The petitioner was entitled to refund as the tax collected by the State for the period from 1.4.2016 to 31.3.2017 was more than the output tax liability. Accordingly, the petitioner applied on VAT-29 vide application dated 22.11.2017 (Annexure P-2) for 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 22.11.2017 (Annexure P-2) 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 application dated 22.11.2017 (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 two months from the date of receipt of the certified copy of the order.

(AJAY KUMAR MITTAL)
ACTING CHIEF JUSTICE

June 1, 2018 **(TEJINDER SINGH DHINDSA)**
gbs **JUDGE**

Whether Speaking/Reasoned **Yes/No**

Whether Reportable **Yes/No**