

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

CWP No. 23375 of 2015 (O&M)

Date of decision: 13.9.2018

Joginder Pal Doda

.. Petitioner

vs

State of Punjab and others

.. Respondents

**Coram: Hon'ble Mr. Justice Rajesh Bindal
Hon'ble Mr. Justice Amit Rawal**

Present: Mr. Arastu Chopra, Advocate, for the petitioner.
Mr. Pankaj Gupta, Additional Advocate General, Punjab.

Rajesh Bindal, J.

The petitioner filed the present writ petition seeking a direction to the respondents to refund an amount of ₹ 1,32,61,689/- along with interest in terms of order dated 9.1.2015 passed by the Deputy Excise and Taxation Commissioner. It is not in dispute that during the pendency of the present petition vide order dated 4.1.2016, the Revisional Authority in exercise powers conferred under Section 15 of the Punjab Excise Act, 1914 (for short, 'the Act') set aside order dated 9.1.2015 and rejected the claim of the petitioner for refund of the aforesaid amount. The petitioner filed Review Application before the Revisional Authority. The same was also dismissed vide order dated 19.9.2016. Both the above orders are forming part of the paper book.

As during the pendency of the present petition the order, in terms of which the petitioner was seeking refund of extra license fee paid, has been set aside by the Revisional Authority, the relief prayed for in the

present petition does not survive. Hence, the present petition is dismissed.

However, the same will not debar the petitioner to avail of his appropriate remedy against the order passed in revision and review thereof.

A sum of ₹ 1.50 crores were deposited by the State with the Registrar (General) of this Court in terms of order dated 14.12.2015. The same may be refunded to the State.

(Rajesh Bindal)
Judge

13.9.2018
vs

(Amit Rawal)
Judge

Whether speaking/ reasoned

Yes/No

Whether Reportable

Yes/No