

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

**CWP No.22695 of 2018 (O&M)
Date of Decision.07.09.2018**

M/s Prestige Trading ...Petitioner

Vs

State of Punjab and others ...Respondents

**CORAM: HON'BLE MR. JUSTICE RAJESH BINDAL
HON'BLE MR. JUSTICE AMIT RAWAL**

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

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RAJESH BINDAL J.

Prayer made in the present petition is for a direction to the respondents to release the amount of refund due to the petitioner under the provisions of Punjab Value Added Tax, 2005.

Learned counsel appearing on behalf of the petitioner submitted that in view of stand taken by the Financial Commissioner, Taxation, Punjab in CWP No.18314 of 2018 decided on 06.09.2018 titled as "M/s Sukhdev & Co. vs. State of Punjab and others", he does not wish to press the present petition at this stage. However, in case, refund is not granted within the time undertaken, he may be given liberty to get the same revived.

Ordered accordingly.

**(RAJESH BINDAL)
JUDGE**

**(AMIT RAWAL)
JUDGE**

September 07, 2018

Pankaj*

**Whether speaking/reasoned
Whether reportable**

**Yes/No
Yes/No**