

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

Civil Writ Petition No.24444 of 2017 (O&M)

DATE OF DECISION: 07.02.2018

M/s Delton Cables Limited

....Petitioner

versus

Union of India and others

.....Respondents

**CORAM:- HON'BLE MR. JUSTICE S.J. VAZIFDAR, CHIEF JUSTICE
HON'BLE MR. JUSTICE AVNEESH JHINGAN, JUDGE.**

Present: Mr. Jagmohan Bansal, Advocate, for the petitioner
Mr. Tejinder.K.Joshi, Advocate, for UOI/respondents.

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S.J. VAZIFDAR, CHIEF JUSTICE: (Oral)

The appeal under section 35 of the Central Excise Act, 1944 was allowed. The petitioner was entitled to refund. The respondents have failed to pay the refund only on the ground that they intend filing an appeal. We are informed that appeal has now been filed.

2. In the circumstances, mere filing of appeal would not justify withholding the refund. However, with a view to enabling the respondents to obtain a stay against the payment of refund in accordance with law, this writ petition is disposed of by the following order:-

The respondents shall pay the refund as per the order of the Appellate Authority by 31.03.2018 subject to any orders that may be passed in the appeal that has been filed by the respondents or in any other proceedings.

**(S.J. VAZIFDAR)
CHIEF JUSTICE**

**(AVNEESH JHINGAN)
JUDGE**

07.02.2018
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NOTE:

**Whether speaking/non-speaking: Speaking
Whether reportable: YES/NO**