

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CWP-28035-2018

Date of Decision: 19.11.2018

Afflatus International

...Petitioner

Versus

Union of India and others

...Respondents

**CORAM:- HON'BLE MR. JUSTICE AJAY KUMAR MITTAL.
HON'BLE MRS. JUSTICE MANJARI NEHRU KAUL.**

PRESENT: Mr. Rajesh Mahna, Advocate,
Mr. Umesh Sarwal, Advocate and
Mr. Ramanand Roy, Advocate for the petitioner.

AJAY KUMAR MITTAL, J.

1. In this writ petition filed under Articles 226/227 of the Constitution of India, the petitioner has prayed for issuance of a writ of mandamus directing the respondents to release its refund along with interest.

2. The petitioner is engaged in the business of export of garments and is having GSTN No.06AAGFA0878E1ZO. The petitioner filed its return (Annexure P-1 Colly) for the months of October to December, 2017 and January, 2018 in Form 3B before respondent No.3. The petitioner moved applications in Form RFD-01A (Annexures P-2 to P-5 respectively) for refund for the months of October to December, 2017 and January, 2018. Respondent No.3 issued Forms GST-PMT-03 dated 3.5.2018 (Annexures P-6 to P-9 respectively) accepting the claim for re-credit for the aforesaid months. Respondent No.3 vide orders dated 3.5.2018 (Annexures P-10 to P-13, respectively) had rejected the claim of the petitioner for refund for the months October to December, 2017 and January, 2018. Accordingly, the petitioner moved a representation dated 30.8.2018 (Annexure P-14) to respondent No.2 for re-credit of Input Tax Credit in electronic credit ledger,

but to no effect. Thereafter, the reminders 31.8.2018, 28.8.2018 and 14.9.2018 (Annexures P-15 to P-18 respectively) were sent for the similar relief, 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 a representation dated 30.8.2018 (Annexure P-14) followed by the reminders (Annexures P-15 to P-18, respectively) to the respondents, 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 representation dated 30.8.2018 (Annexure P-14) followed by the reminders (Annexures P-15 to P-18 respectively), 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 amount of refund, the same be released within next one month, in accordance with law.

(AJAY KUMAR MITTAL)
JUDGE

November 19, 2018
gbs

(MANJARI NEHRU KAUL)
JUDGE

Whether Speaking/Reasoned

Yes/No

Whether Reportable

Yes/No