IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

231

Civil Writ Petition No.4978 of 2018
Date of decision: May 16, 2018

M/s Arihant Spintex Pvt. Ltd.

....Petitioner

versus

State of Punjab and others ....Respondents

CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL, ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA

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Present: Mr. Ishwar C. Garg, Advocate for the petitioner.

Mr. Pankaj Gupta, Addl. A.G., Punjab.

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AJAY KUMAR MITTAL, A.C.J. (ORAL)

1. The petitioner, by way of instant writ petition filed under Articles 226/227 of the Constitution of India, is seeking direction to the respondents to refund the excess VAT paid by the petitioner-Company for the year 2015-16 (quarters ending 30.06.2015, 30.09.2015, 31.12.2015, 31.03.2016 amounting to ₹11,79,387/-), for the year 2016-17 (quarters ending 30.09.2016, 31.12.2016, 31.03.2017 amounting to ₹19,26,154/-) and for the year 2017-18 (quarter ending 30.06.2017 amounting to ₹26,26,003/-), i.e. total amount comes to ₹ 57,31,535/- along with interest at the rate of half percent per month as per Sections 39 and 40 of the Punjab Value Added Tax Act, 2005 (for short, 'the Act').

2. Learned State counsel has produced a communication bearing No.510, dated 15.05.2018, addressed to him by the Assistant Excise and Taxation Commissioner, Fatehgarh Sahib wherein it has been stated that the department has already released the refund to the petitioner **(i)** amounting to ₹ 18,75,781/- and ₹ 50,364/- (totalling ₹ 19,26,145/-), for the assessment year 2016-17, **(ii)** amounting to ₹ 11,78,413/- for the assessment year 2015-16, and **(iii)** amounting to ₹ 25,85,380/- for quarter of assessment year 2017-18 i.e. 01.04.2017 to 30.06.2017. Thus, the total refund comes to ₹ 56,89,938/-. The said communication is taken on record, subject to all just exceptions. Learned State counsel submitted that the refund for the assessment year 2017-18 has been sanctioned and the same shall be credited to the account of the petitioner-Company by 30.06.2018.

3. However, learned counsel for the petitioner submitted that the petitioner is entitled for interest for the aforesaid refund in view of the provisions of Section 40 of the Act.

4. While disposing of the writ petition as infructuous on the ground that the refund for the assessment years 2015-16 and 2016-17 have already been released to the petitioner-Company and learned State counsel has assured the Court that the refund for the assessment year 2017-18 shall be credited to the account of the petitioner-Company by 30.06.2018, liberty is granted to the petitioner to approach the concerned authorities for any short claim or for the claim of interest on the refund, in accordance with law.

5. It shall, also, be open to the petitioner to move an application for revival of the writ petition, in case, the refund for the assessment year 2017-18 is not released by 30.06.2018.

(AJAY KUMAR MITTAL)
ACTING CHIEF JUSTICE

(TEJINDER SINGH DHINDSA)
JUDGE

May 16, 2018
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Whether speaking/reasoned? Yes/No
Whether reportable? Yes/No