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

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**Civil Writ Petition No.5702 of 2018
Date of decision: May 16, 2018**

M/s Gurdeep Steel Traders

....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**

Present: Mr. Gitish Bhardwaj, Advocate for the petitioner.

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

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 amount of ₹36,04,251/- on account of excess VAT paid by the petitioner-Company along with interest at the rate of half percent per month as per Section 40 of the Punjab Value Added Tax Act, 2005 (for short, 'the Act').

2. Learned State counsel submitted that the department has already released the refund to the petitioner (i) amounting to ₹ 8,37,810/- w.e.f. 01.04.2016 to 30.06.2016, (ii) amounting to ₹ 4,34,817/- w.e.f. 01.07.2016 to 30.09.2016, (iii) amounting to ₹ 8,34,294/- w.e.f. 01.10.2016 to 31.12.2016, (iv) amounting to ₹ 5,91,266/- w.e.f.

01.01.2017 to 31.03.2017, and (v) amounting to ₹ 8,13,475/-, w.e.f. 01.04.2017 to 30.06.2017, (total amount comes to ₹ 35,11,662/-).

3. Learned counsel for the petitioner has not disputed the aforesaid submission made by learned State counsel that the refund in dispute has already been released in favour of the petitioner-Company. However, it was stated that the petitioner is entitled for interest on 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 year 2016-17 and first quarter of 2017-18 have already been released to the petitioner-Company, 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.

**(AJAY KUMAR MITTAL)
ACTING CHIEF JUSTICE**

**(TEJINDER SINGH DHINDSA)
JUDGE**

May 16, 2018
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Whether speaking/reasoned?
Whether reportable?

Yes/No
Yes/No