

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CWP-2226-2019

Date of Decision: 29.1.2019

M/s Akash Trading Co., Rama Mandi, Bathinda

...Petitioner

Versus

State of Punjab and others

...Respondents

**CORAM:- HON'BLE MR. JUSTICE AJAY KUMAR MITTAL.
HON'BLE MR. JUSTICE HARNARESH SINGH GILL.**

**PRESENT: Ms. Anjali Bansal, Advocate for
Mr. Aman Bansal, Advocate for the petitioner.**

AJAY KUMAR MITTAL, J.

1. By way of instant petition filed under Article 226 of the Constitution of India, the petitioner has prayed for issuance of a writ of mandamus directing respondents No.2 and 3 to release the amount of refund of ₹ 10,59,214/- along with interest for the year 2010-11.

2. The petitioner is engaged in the business of trading of sugar having TIN No. 03792071878. The said item was tax free and for the year 2010-11, the respondents used to take entry tax as is clear from the entry tax voucher (Annexure P-1 Colly) and the chart (Annexure P-2). The petitioner filed its return and for the period under consideration, the annual return VAT-20 was filed on 21.11.2011 (Annexure P-3). As per Annexure P-3, an amount of ₹ 10,59,214/- paid by the petitioner as entry tax was to be refunded. Accordingly, the petitioner sent a representation dated 14.12.2018 (Annexure P-4) to respondent No.3 for issuance of refund

voucher of entry tax paid at ICC during assessment year 2010-11, but to no effect. Thereafter, the petitioner sent a reminder dated 8.1.2019 (Annexure P-5) to respondent No.2 for the same, 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 14.12.2018 (Annexure P-4) followed by a reminder dated 8.1.2019 (Annexure P-5) to respondent No.3, 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 14.12.2018 (Annexure P-4) followed by a reminder dated 8.1.2019 (Annexure P-5), 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.

(AJAY KUMAR MITTAL)
JUDGE

January 29, 2019
gbs

(HARNARESH SINGH GILL)
JUDGE

Whether Speaking/Reasoned

Yes/No

Whether Reportable

Yes/No