

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

CWP No.3563 of 2019
Decided on : 01.04.2019

M/s Alstrong Enterprises India Pvt. Ltd.

..... Petitioner

Versus

State of Punjab and ors.

..... Respondents

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

Present : Mr. Varun Chadha, Advocate
for the petitioner.

Mr. Pankaj Gupta, Addl. AG, Punjab.

Ajay Kumar Mittal, J.

The petitioner has invoked extra ordinary of this Court under Articles 226/227 of the Constitution of India seeking direction to the respondents in sanctioning interest in terms of Section 40 of the Punjab Value Added Tax Act, 2005 (for short 'the Act') on delayed payment of refunded amount i.e. ₹ 10,80,000/-.

2. Learned counsel for the State has produced the sanction order dated 28.03.2019 whereby interest amount i.e. ₹ 86,400/- on the delayed payment of refund has been sanctioned. Treasury voucher showing the same is also annexed with the said order, which is taken on record. It has been submitted by learned State counsel that the amount shall be credited to the account of the petitioner within a period of two weeks.

3. Learned counsel for the petitioner submitted that in view of the submission made by learned counsel for the State, the present petition has become infructuous and may be disposed of as such.

4. Ordered accordingly. Needless to say that in case the amount of interest i.e. ₹ 86,400/- as stated by the State counsel is not credited to the account of the petitioner, the petitioner would be at liberty to approach this Court by filing appropriate application for revival of the present petition.

(AJAY KUMAR MITTAL)
JUDGE

01.04.2019
sonia

(MANJARI NEHRU KAUL)
JUDGE

Whether speaking/reasoned:
Whether reportable :

Yes/No
Yes/No