IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CWP-11537-2019

Date of Decision: 3.5.2019

M/s Parexel International Services India Pvt. Ltd., UT, Chandigarh
...Petitioner

Versus

Union of India and another
...Respondents

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

PRESENT: Mr. Sandeep Goyal, 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 certiorari for quashing the notices dated 29.1.2019 (Annexures P-4 and P-5, respectively) issued by respondent No.2. Further, a writ of prohibition has been sought restraining respondent No.2 from proceeding ahead with the notices issued by her.

2. The petitioner is engaged in the business of providing support services to 'Pharmaco Vigilance'. An agreement dated 13.4.2015 (Annexure P-1) was entered into by and between Parexel International Corporation, Parexel International LLC, Parexel International Ltd., Parexel International GMBH and Parexel International (IRL) Ltd., who all are engaged in the business of providing Pharmaco Vigilance Services, contract services, consulting services and other services to various companies situated across

the globe. The activities of the petitioner involve the feedback on particular drug. Once a drug is manufactured and commercially released in the market, the manufacturer either on its own interest to further improve the drug or as a part of requirement under the statute, collects feedback from its consumers through email or a toll-free number. Such data in the shape of feedback/complaints is compiled by the petitioner and the raw data is thereafter converted into a proper report for proper utilization thereof. The petitioner claimed refund of an amount of ₹ 1,53,86,366/- unutilized Input Tax Credit for the period from July, 2017 to March, 2018 vide application in Form RFD-01 dated 21.12.2018 (Annexure P-2). Subsequent thereto, the State Tax Officer-respondent No.2 asked the petitioner to clarify various issues especially the understanding of the nature of services provided by it. In response thereto, the petitioner submitted a reply dated 14.1.2019 (Annexure P-3). However, respondent No.2 vide order dated 28.1.2019 rejected the refund of the petitioner. Against the said order, the petitioner filed an appeal before the Ist Appellate Authority in Form GST APL-01 on 11.2.2019 which is pending adjudication. Respondent No.2 issued show cause notices dated 29.1.2019 (Annexures P-4 and P-5, respectively) for the period from 1.7.2017 to 31.3.2018 and 1.4.2018 to 31.12.2018 for the payment of tax amounting to ₹ 25,04,59,832/- and ₹ 24.76.39.606/-, respectively along with interest and penalty. The petitioner filed its reply in Form GST DRC-06 along with detailed submissions dated 22.2.2019 (Annexures P-6 and P-7, respectively). As per the screenshot (Annexure P-8), the refund application of the petitioner was shown to have been accepted and refund was sanctioned as shown on the GST Portal. The petitioner filed preliminary objections dated 15.4.2019 (Annexure P-9) to the said show cause notices, 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 filed preliminary objections dated 15.4.2019 (Annexure P-9) before respondent No.2, 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.2 to take a decision on the preliminary objections dated 15.4.2019 (Annexure P-9), in accordance with law by passing a speaking order and after affording an opportunity of hearing to the petitioner within a period of one week from the date of receipt of the certified copy of the order.

(AJAY KUMAR MITTAL)
JUDGE

May 3, 2019
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(MANJARI NEHRU KAUL)
JUDGE

Whether Speaking/Reasoned **Yes/No**

Whether Reportable **Yes/No**