IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

102+225 **CWP No.23924 of 2018 (O&M)**
Decided on : 12.03.2019

Makkar Construction Company

. . . Petitioner

Versus

Union Territory of Chandigarh and another

. . . Respondents

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

Present: Mr. Rajesh Gupta, Advocate for the petitioner.

Mr. Ajay Jagga, Advocate,
Mr. Daman Dhir, Advocate and
Ms. Raman Dhir, Advocate for respondents-UT, Chandigarh.

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AJAY KUMAR MITTAL, J. (Oral)

Civil Misc. No.17486 of 2018

Short affidavit of Sh. S.S. Bedi, Excise and Taxation Officer, Excise and Taxation Department, Union Territory, Chandigarh along with Annexures R-1/1 to R-1/7, on behalf of the respondents, filed along with the application is taken on record, subject to all just exceptions. Office to tag the same at appropriate place.

CM stands disposed of.

CWP No.23924 of 2018

The petitioner has approached this Court under Articles 226/227 of the Constitution of India, seeking a writ of *Mandamus*, for directing respondent No.2 to issue refund of ₹ 23,61,967/- along with interest on the said amount due to the petitioner.

2. Notice of motion was issued. Short affidavit on behalf of the respondents-UT, Chandigarh has been filed wherein it has been stated that the Additional Excise and Taxation Commissioner-cum-Revisional Authority, Excise

and Taxation Department, UT, Chandigarh has passed three different orders dated 26.10.2018 (Annexures R-1/5), under Section 65 of the Punjab Value Added Tax Act, 2005 (as applicable to UT, Chandigarh), vide which the following refunds have been made to the petitioner-Firm :-

Financial year	Refund due & allowed
2014-15	165509-00
2015-16	688905-00
2016-17	392342-00

3. Learned counsel for the respondents-UT, Chandigarh submitted that the matter regarding refund of the remaining amount as claimed in the present writ petition, the petitioner is already in appeal before the VAT Tribunal.

4. Accordingly, learned counsel for the petitioner made a prayer that he may be allowed to withdraw the present writ petition with liberty to the petitioner to take recourse to the remedies as may be available to it, in accordance with law after the appeal is decided by the VAT Tribunal.

5. Dismissed as withdrawn. It shall, however, be open to the petitioner to take recourse to the remedies as may be available to it, in accordance with law.

(AJAY KUMAR MITTAL)
JUDGE

(MANJARI NEHRU KAUL)
JUDGE

March 12, 2019
sonia gugnani

Whether speaking/reasoned: *Yes/No*
Whether Reportable: *Yes/No*