

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

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**Civil Writ Petition No.30288 of 2018
Decided on : 20.05.2019**

M/s Arihant Spintex Pvt. Ltd.

. . . Petitioner

Versus

State of Punjab and others

. . . Respondents

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

Present: Mr. Ajay Aggarwal, Advocate for
Mr. Ishwar C. Garg, Advocate for the petitioner.

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

AJAY KUMAR MITTAL, J. (Oral)

The prayer in this petition filed under Articles 226/227 of the Constitution of India is for issuance of a writ of *mandamus* directing the respondents to issue interest on the delayed excess VAT refund for the year 2014-15, 2015-16, 2016-17 and for the year 2017-18 as per Section 40 of the Punjab VAT Act, 2005.

2. At the outset, learned counsel appearing for the petitioner stated that during the pendency of the writ petition, the interest on the VAT refund for the years 2014-15, 2015-16, 2016-17 and 2017-18, as claimed in the present writ petition, has been paid. Accordingly, learned counsel submitted that the present petition has been rendered infructuous and the same may be disposed of as such.

3. Ordered accordingly.

**(AJAY KUMAR MITTAL)
JUDGE**

**(MANJARI NEHRU KAUL)
JUDGE**

May 20, 2019

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Whether speaking/reasoned:

Yes/No

Whether Reportable:

Yes/No