

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

**Civil Writ Petition No. 25152 of 2019 (O&M)
Date of Decision: 09.12.2019**

M/s. Navneet Ceramics (P) Ltd.,
Village Jhanj Kalan, Jind (Haryana)

..... Petitioner

Versus

State of Haryana and others

..... Respondents

**CORAM: HON'BLE MR. JUSTICE JASWANT SINGH
HON'BLE MR. JUSTICE SANT PARKASH**

Present: Mr. Sandeep Goyal, Advocate
for the petitioner.

Ms. Mamta Singla Talwar, Deputy Advocate General, Haryana
for the respondents-State and assisted by
Mr. Naresh Ahlawat, Excise & Taxation Officer, Jind.

JASWANT SINGH, J. (ORAL)

The petitioner, a Private Limited Company, is engaged in the business of sale of sewerage pipes and is a registered dealer under the Haryana Value Added Tax (HVAT) Act, 2003, as well as Central Sales Tax (CST) Act, 1956.

It is claimed that for the Assessment Year 2006-07, an amount of ₹ 11,23,548/- (Eleven Lac Twenty-Three Thousand Five Hundred Forty-Eight only) is liable to be refunded being without any authority of law.

Upon notice, learned State Counsel, on instructions from Mr. Naresh Ahlawat, Excise & Taxation Officer, Jind, states that the aforesaid amount stands sanctioned for refund, and is in the process of being released to the petitioner-company.

In view of the aforesaid stand of the respondent-State, it is conceded that nothing more survives for adjudication in the present writ petition and the same has become infructuous.

Disposed of as infructuous.

However, in case, the amount in question is not released to the petitioner-Company, then the petitioner-Company can seek the revival of the present writ petition by filing an application.

**(JASWANT SINGH)
JUDGE**

December 09, 2019
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**(SANT PARKASH)
JUDGE**

<i>Whether Speaking/reasoned</i>	<i>Yes/No</i>
<i>Whether Reportable</i>	<i>Yes/No</i>