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

**CWP-6580-2001 (O&M)**
**Date of Decision : 4.2. 2020**

**M/s Kapil Muni Spinning Mills Pvt. Ltd. ...... Petitioner**

**Versus**

**Higher Level Screening Committee and others ...... Respondents**

**CORAM : HON'BLE MR.JUSTICE AJAY TEWARI**
**: HON'BLE MR.JUSTICE AVNEESH JHINGAN**
***

Present : Mr. Anil Ghanghas, Advocate
for the petitioner.

Ms. Tanisha Peshawaria, DAG, Haryana

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**AJAY TEWARI, J. (Oral)**

1. This petition has been filed under Articles 226/227 of the Constitution of India for the issuance of a writ in the nature of certiorari for quashing the impugned communication dated 23.4.2001 (Annexure P-8) whereby the appeal preferred by the petitioner against the order of lower level screening committee has been rejected by respondent No.1.

2. Today when this matter came up for regular hearing, we put it to the learned counsel whether what survives in this petition. He has fairly accepted that in the new regime of GST (Goods and Services Tax) no exemptions are available.

3. In these circumstances, the position which emerges is that even if the writ petition is to be allowed yet no effective relief can be granted to the petitioner because the refund cannot be made to it since it had passed on the burden of tax on its customers.

4. Consequently, we see no reason to allow the petition. The petition stands dismissed.

5. Since the main case has been decided, the pending application, if any, also stands disposed of.

**(AJAY TEWARI)**
**JUDGE**

**(AVNEESH JHINGAN)**
**JUDGE**

**4.2.2020**
**anuradha**

Whether speaking/reasoned - Yes/No
Whether reportable - Yes/No