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

**CWP No.12809 of 2019
Date of Decision: 20.02.2020**

M/s Shri Giriraj Cattle Feed Industries, Delhi

Petitioner

Versus

State of Punjab and others

Respondents

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

Present: Mr. Aman Bansal, Advocate
for the petitioner.

Mr. Sunint Kaur, Assistant Advocate General, Punjab.

Mr. T.V.S. Lehal, Advocate
for respondents No.4 to 8.

AJAY TEWARI, J. (Oral)

[1] The present writ petition has been filed for issuance of writ in the nature of certiorari for setting aside the impugned order/reply dated 03.05.2019 [Annexure P-12] whereby claim of the petitioner has been rejected by respondent No.7 and to set aside impugned order dated 23.09.2016 [Annexure P-6] passed by respondent No.7. Further prayer is made to refund the excess VAT charged from the petitioner.

[2] Today, learned Assistant Advocate General, Punjab, on instructions from Mr. Anil Gupta, Excise and Taxation Officer, Legal Cell has very fairly accepted that the tax on sale of “damaged wheat” collected from the petitioner by the respondents No.4 to 8

was deposited with them but the petitioner has not moved any application for refund.

[3] In the circumstances, the petition is disposed of with liberty to the petitioner to move an application for refund. The respondents No.1 to 3 shall decide any such application moved by the petitioner within a period of two months of its receipt.

[4] Since the writ petition is disposed of, the pending application, if any, also stands disposed of.

[AJAY TEWARI]
JUDGE

[AVNEESH JHINGAN]
JUDGE

February 20, 2020

<i>pankaj baweja</i>	1. Whether speaking/ reasoned	:	Yes / No
	2. Whether reportable	:	Yes / No