

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP-12395-2018 (O&M)
Date of Decision : 11.2.2020

M/s Gupta Metal Sheets Ltd.

..... Petitioner

Versus

Union of India and another

..... Respondents

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

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

Mr. Ishpuneet Singh, Advocate
for the respondents.

AJAY TEWARI, J. (Oral)

1. This petition has been filed under Article 226/227 of the Constitution of India seeking declaration that petitioner is entitled to refund of unutilized credit of Education cess as well as Secondary and Higher Education Cess.

2. It has been brought to our notice that the exact contours of notification No. 12/2015-CE (N.T.) dated 30.4.2015 (Annexure P-3) is pending before the Supreme Court.

3. In these circumstances, we decline to go into this issue at this stage and dispose of this writ petition with liberty to the petitioner to file an appeal against the order Annexure P-7. If such an appeal is filed within one month from today it shall be decided on merits without going into the question of limitation.

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

(AJAY TEWARI)
JUDGE

(AVNEESH JHINGAN)
JUDGE

11.2.2020
anuradha

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