

**IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH
110 (PROCEEDINGS THROUGH V.C.)
CWP-19491-2020
DATE OF DECISION: NOVEMBER 17, 2020**

M/s ALLWIN Infrastructure Limited, Panchkula

.....Petitioner

VERSUS

State of Haryana and others

....Respondents

**CORAM:- HON'BLE MR.JUSTICE AUGUSTINE GEORGE MASI
HON'BLE MR.JUSTICE ASHOK KUMAR VERMA**

Present: Mr. Malkiat Singh, Advocate,
for the petitioner.

Mr. Deepak Balyan, Addl.A.G.,Haryana,
for the State.

AUGUSTINE GEORGE MASI, J. (ORAL)

Petitioner has approached this Court with a grievance that no refund has been issued to it as per the assessment order dated 18.03.2015 issued under Section 15(1) of the Haryana Value Added Tax Act, 2003 (for short, “the Act”) for the assessment year 2011-12, amounting to ₹20,87,755/- i.e. a sum of ₹12,42,719/- as refund amount and ₹8,45,036/- as interest amount applicable as per the provisions of Section 20(10) of the Act, which excess was carry forward wrongly instead of refund of the excess amount alongwith interest at the rate of 1% per month from May 2015 to till date.

Highlighting this aspect, the petitioner had been approaching the respondents by way of various reminders with the final reminder being dated 24.02.2020 (Annexure P-2). The said representation/reminder till date has not been finalized despite the Excise and Taxation Commissioner, Haryana, having written to the Deputy Excise and Taxation and

Commissioner (ST), Panchkula-respondent No.3, vide letter dated 25.03.2020 (Annexure P-3) to finalize the said claim of the petitioner. Counsel for the petitioner also states that claim of the petitioner is covered by the judgment passed by this Court in Civil Writ Petition No.4611 of 2012 (M/s Anant Raj Cons. & Development (P) Ltd. Vs. State of Haryana and another), decided on 19.11.2012.

Counsel for the petitioner states that the petitioner at this stage would be satisfied if a direction is issued to the respondents to consider the claim of the petitioner as projected by it in representation dated 24.02.2020 (Annexure P-2) within some specified time.

Notice of motion.

On the asking of the Court, Mr.Deepak Balyan, Deputy Advocate General, Haryana, accepts notice.

Without going into the merits of the case or commenting thereon, the present writ petition is disposed of with a direction to the respondents to consider the claim of the petitioner as projected by it in the representation dated 24.02.2020 (Annexure P-2) within a period of three weeks from today. The final order as passed on the claim of the petitioner be conveyed to it within a further period of one week. In case the petitioner is held entitled to any refund, the same be paid to it within a further period of two weeks.

(AUGUSTINE GEORGE MASIH)
JUDGE

November 17, 2020
khurmi

(ASHOK KUMAR VERMA)
JUDGE

Whether speaking/reasoned:	Yes/No
Whether Reportable:	Yes/No