IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

113 **CWP-19978-2020**

Date of Decision: 25.11.2020

M/s Haryana Oil & General Mills

...Petitioner

Versus

Union of India and others

...Respondents

CORAM:- HON'BLE MR. JUSTICE RAJAN GUPTA.
HON'BLE MR. JUSTICE JASGURPREET SINGH PURI.

PRESENT: Mr. Rajiv Sharma, Advocate for the petitioner.

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RAJAN GUPTA, J. (Oral)

Case has been heard through Video Conferencing on account of COVID-19 Pandemic.

Notice of motion.

Mr. Sunish Bindlish, Advocate accepts notice on behalf of respondent No.1 whereas Mr. Ankur Mittal, Additional Advocate General, Haryana accepts notice on behalf of respondents No.2 and 3.

Petitioner seeks a mandamus to direct respondent No.2 to issue unutilized Input Tax Credit amounting to ₹ 2,79,960/- accumulated on account of inverted tax structure for the year 2017-18, as per the provisions of Section 54(3) of the Central Goods and Services Tax Act, 2017 (read with rules made thereunder). According to learned counsel for the petitioner, same has not been paid despite refund application filed by the petitioner duly acknowledged by respondent No.2 vide its letter dated 20.3.2020 (Annexure P-1). He relies upon the order passed by a coordinate Bench in **CWP-19792-2020** titled as **M/s Viond Oil and General Mills v. Union of India and others** decided on 23.11.2020.

Mr. Mittal submits that the issue shall be considered in light of the order passed in **M/s Vinod Oil's case (supra)** as well as in the facts and circumstances of this case and a speaking order thereon shall be passed at the earliest in any case not later than two weeks.

Petition stands disposed of accordingly.

(RAJAN GUPTA)
JUDGE

November 25, 2020 **(JASGURPREET SINGH PURI)**
gbs **JUDGE**

Whether Speaking/Reasoned **Yes/No**

Whether Reportable **Yes/No**