

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP No. 26971 of 2019 (O&M)

Date of Decision: 17th March 2020

M/s Modern Cooling Solutions

.....Petitioner

Versus

State of Punjab and others

.....Respondents

**CORAM: JUSTICE S.MURALIDHAR
JUSTICE AVNEESH JHINGAN**

Present: None for the petitioner.

Mr.Pankaj Gupta, Addl. A.G., Punjab.

Dr. S. Muralidhar, J.

1. Counsel for the State of Punjab has handed over an affidavit of the Assistant Excise & Taxation Commissioner, at S.A.S. Nagar, Mohali, Punjab dated 16.03.2020 in which in para 15, it is stated as under :-

“That the contents of the para are admitted to the extent that the deduction of the tax on the payments made under the GST regime was wrong and the same is required to be refunded. It is most respectfully submitted that after the wrong deduction of TDS came to the notice of the Respondent No. 4, a refund sanction order No. VAT/SAN/2019-20/69 dated 17.02.2020 was issued for release of refund amounting to Rs. 7,24,694/- (Seven Lacs Twenty Four Thousand Six Hundred and Ninety Four) in favour of the office of Water Supply and Sanitation, Division-1, S.A.S.Nagar. The true copy of the refund sanction letter is hereby annexed as Annexure R-1.

That after the issuance of the refund sanction order, the refund bill No. 1069 dated 18.2.2020 has also been prepared and forwarded to the Treasury for release of refund. The true copy of the refund bill is hereby annexed as Annexure R-2

- 2. In the event the refund is not made within the period of two weeks as assured by the Respondents, the Petitioner is at liberty to apply to the Court for directions.
- 3. It will be open to the Petitioner to seek other appropriate remedies in accordance with law in the event that any other grievance survives.
- 4. The petition is disposed of in the above terms.

(S. MURALIDHAR)
JUDGE

(AVNEESH JHINGAN)
JUDGE

17th March 2020
Satyawan

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