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

**CWP No.32844 of 2019
Date of Decision: 25.02.2020**

M/s Bharat Steel Sales, Mandi Gobindgarh through its proprietor Shri
Vijay Kumar Gupta

Petitioner

Versus

The State of Punjab and others

Respondents

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

Present: Mr. Sandeep Goyal, Advocate
for the petitioner.

Mr. Pankaj Gupta, Additional Advocate General, Punjab.

AJAY TEWARI, J. (Oral)

[1] The writ petition has been filed seeking directions to respondents to release refund of about ₹65 lakhs found due as per the assessment order and with the further prayer to quash order dated 04.09.2019 rectifying the assessment order dated 29.11.2018.

[2] As per the written statement, the assessment was rectified and after rectification, a sum of ₹42 lakhs odd was found payable to the petitioner which has been credited in the account of the petitioner.

[3] Learned counsel for the petitioner states no order has been passed regarding interest.

[4] Learned Additional Advocate General, Punjab has very fairly accepted that no order has been passed regarding interest

and the same would be passed within a period of two months from today and interest, if found payable, would be credited within one month thereafter.

[5] Learned counsel for the petitioner further states that rectification order is illegal.

[6] In our considered opinion, the order can be challenged in appeal. In case appeal is filed by the petitioner within 15 days, the same would be decided on merits.

[7] The writ petition is disposed of.

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

[AJAY TEWARI]
JUDGE

[AVNEESH JHINGAN]
JUDGE

February 25, 2020

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| 1. Whether speaking/ reasoned | : | Yes / No |
| 2. Whether reportable | : | Yes / No |