

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

105

**CWP-8183-2021 (O&M)
Decided on : 25.8.2021**

M/s Bhupindra Machines Pvt.Ltd.

....Petitioner

VS

Union of India and others

....Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY TEWARI
HON'BLE MRS. JUSTICE ALKA SARIN**

Present: Mr. Vivek Salathia, Advocate
for the petitioner.

AJAY TEWARI, J.(Oral)

CM-6512-CWP-2021

1. This application has been filed for placing on record additional affidavit in pursuance of order dated 9.4.2021.

2. For the reasons recorded in the application, the same is allowed and above-said document are taken on record.

Main case

3. By this petition the petitioner is praying that respondents No.3 and 4 be directed to acknowledge and provide original or certified copy of the proof of export of the machinery delivered by the petitioner-company to the private respondent-company based in Bhutan for the purpose of claiming exemption and refund of already paid IGST.

4. Mr. Sourabh Goel, Senior Standing Counsel who is appearing on our asking points out that even if in equity the petitioner has a claim yet, the fact of the matter is that the Authority which has to issue the certification

does not function within the territorial jurisdiction of this Court. We find the objection to be well merited and consequently, dismiss this petition with liberty to be filed in the competent Court.

- 5. Petition stands dismissed.
- 6. Since the main case has been decided, the pending civil miscellaneous application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(ALKA SARIN)
JUDGE

25.8.2021
anuradha

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