

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

**CM-8133-2021 in/and
CWP No.10577 of 2021 (O&M)
Date of decision : 12.07.2021**

M/s D.S.Pannu & Associates Pvt. Ltd. Petitioner

versus

State of Haryana & ors. Respondents

**CORAM : HON'BLE MR.JUSTICE AJAY TEWARI
HON'BLE MR.JUSTICE VIKAS BAHL**

Present :- Mr. Malkiat Singh Advocate
for the applicant-petitioner.

AJAY TEWARI, J. (Oral)

CM-8133-2021

For the reasons recorded, the application is allowed. Documents
(Annexures P-8 and P-9) are taken on record.

CWP No.10577 of 2021

By this petition the petitioner has claimed interest on
Rs.30,42,838/- which was refunded to him by the respondents in view of the
judgment passed by this Court in CWP No.1272 of 2017 decided on
02.05.2018 titled as *M/s D.S.Pannu & Associates Pvt. Ltd. Vs. State of
Haryana & ors.* In the judgment para 1 was as follows :-

*“1. Prayer in this petition filed under Articles 226/227 of the
Constitution of India is for a direction to respondent No.4 to issue
refund due to the petitioner company alongwith statutory interest
for the assessment year 2009-10 on the basis of annual return
being a case of time barred deemed assessment.”*

Ultimately this Court held that the re-assessment was beyond
limitation and gave the following relief to the petitioner in CWP No.1272 of

2017 :-

“8. In view of the above, the writ petition is allowed. The petitioner company shall be given refund of the amount of ` 30,42,838/- within a period of one month from the date of receipt of a copy of this order in accordance with law.”

Thereafter the petitioner filed contempt petition bearing No.2169 of 2018 decided on 18.09.2018 which was disposed of in the following terms :-

“It is an admitted position that an amount of Rs.30,42,838/- has been refunded to the petitioner. Counsel for the petitioner, however, states that no interest, which the petitioner is entitled to as per Section 20 (10) of the HVAT Act, 2003, has been paid.

Since the order dated 02.05.2018 (Annexure P-1) does not refer to any interest, which is liable to be paid to the petitioner, this Court would not be in a position to make any comment on this aspect.

Petitioner may avail of its remedy, in accordance with law, as regards the claim of interest, which, the petitioner states, is statutory.

The present contempt petition is disposed of with liberty, as prayed for.”

Pursuant to that now after almost 3 years, the present writ petition has been filed in which it had been claimed that interest was due to the petitioner. On the last date the following order was passed :-

“At request of learned counsel for the petitioner, the case is adjourned to 12.7.2021 to explain how prayer for interest could have been made in the present writ petition, after this Court vide order dated 2.5.2018 (Annexure P-2) had not granted any interest in spite of specific prayer made for the same.”

Today the contention of counsel for the petitioner is that once in the judgment passed in CWP No.1272 of 2017 the word was “in

accordance with law” it obviously meant that statutory interest had to be paid.

In our considered opinion, in view of the fact that a specific prayer for interest was made and the same was not granted and in view of the decision of the COCP No.2169 of 2018 in contempt petition an independent writ petition would not lie to explain what their lordships intended while deciding CWP No.1272 of 2017.

In the circumstances, the present petition stands dismissed.

Since the main case has been decided, the pending civil miscellaneous application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(VIKAS BAHL)
JUDGE

12.07.2021

Pooja sharma-I

Whether speaking/reasoned
Whether Reportable :

Yes/No
Yes/No