

CWP-11079-2021 (O&M)
Date of decision : 29.06.2021

Abhitex International

..... Petitioner

versus

State of Haryana & another

..... Respondents

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

Present :- Mr. Mukul Singla, Advocate
for the petitioner.

AJAY TEWARI, J. (Oral)

1. Through this writ petition the petitioner has made two fold prayers. Firstly, to quash the order dated 9.4.2021 (Annexure P-4) whereby refund claim of the petitioner has been rejected. Secondly, in alternate direct the authorities to allow the petitioner to carry forward the amount as Input Tax Credit while filing GSTR-3B.
2. Learned counsel has very fairly accepted that against the order rejecting the refund, the appeal is maintainable. It is, however, his contention that second prayer cannot be granted by the appellate authority.
3. In these circumstance, the petition is disposed of with liberty to the petitioner to file an appeal against the order of rejection before appropriate authority with further liberty to file fresh petition to take recourse to second prayer, if necessary. Since, the matter relates to refund we are sure that the appellate authority will take all steps in accordance with law expeditiously.

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

(AJAY TEWARI)
JUDGE

(VIKAS BAHL)
JUDGE

29.06.2021
anuradha

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