

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

CWP-13328-2021 (O&M)

Decided on 23.07.2021

M/s Saraswati Ply House and another

....Petitioners

VS

Union of India and others

....Respondents

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

Present: Mr. Aman Bansal, Advocate
for the petitioners.

AJAY TEWARI, J.(Oral)

1. This writ petition has been filed under Articles 226/227 of the Constitution of India for quashing of Form GST DRC 03 dated 06.07.2021 (Annexure P-8) whereby it is alleged that the petitioner has made voluntarily payment of Rs. 30 lakh on account of reversal of inadmissible ITC.
2. Notice of motion.
3. On the asking of Court, Mr. Sourabh Goel, Sr. Standing Counsel accepts notice on behalf of the respondents No.1,3,4 and 7 and has very fairly stated that if the petitioners move an application for refund and takes up all these factual allegations, the Competent Authority would consider the same and pass the speaking order thereon. On this statement, learned counsel appearing on behalf of the petitioners states that he would have no objection to this course of action but prays that some time limit may be fixed to which learned counsel for respondents No. 1,3,4 and 7 has no objection.

4. Consequently, this petition stands disposed of with a direction to the petitioner to file an application for refund before the Competent Authority within 15 days from the date of receipt of certified copy of this order. The Competent Authority is directed to pass a speaking order in accordance with law (after giving opportunity of hearing to the petitioner) within two months thereafter.

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

(AJAY TEWARI)
JUDGE

(VIKAS BAHL)
JUDGE

23.7.2021
anuradha

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