

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

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**CWP-13843-2021(O&M)
Decided on: 28.7.2021**

M/s Sri Dwarika Dheesh Steels P. Ltd.

....Petitioner

VS

State of Haryana and others

....Respondents

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

Present: Mr. Rajiv Agnihotri, Advocate
for the petitioner.

AJAY TEWARI, J.(Oral)

1. This writ petition has been filed under Section 226/227 of the Constitution of India for quashing order of the Deputy Excise & Taxation Commissioner-cum-Revisional Authority, Faridabad (respondent No.3) dated 22.2.2021 (Annexure P-3) disallowing refund in the assessment year 2011-12 allowed by the Assessing Authority, Faridabad (North) Respondent No.4 dated 31.3.2015 (Annexure P-2).

2. The main grievance of the learned counsel for the petitioner is that on the one hand the Revisional authority had allowed the petitioner to claim the refund of Rs.12,59,533/- for the assessment year 2010-11 according to the provision of Haryana Value Added Tax Act 2003 but despite the order being passed and various applications filed by the petitioner in this regard no decision has been taken thereon by the appellate authority. Learned counsel for the petitioner states that at this stage he would be satisfied if a direction is given to the appellate

authority to decide the application for refund filed by the petitioner.

3. We find this to be fair request. In these circumstances, we dispose of this writ petition with a direction to the respondent No.4 to decide the application for refund of the aforesaid amount in accordance with law within a period of 15 days from the date of receipt of certified copy of this order.

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

(AJAY TEWARI)
JUDGE

(VIKAS BAHL)
JUDGE

28.07.2021
anuradha

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