

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

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CWP-14591-2021

Date of decision: 16.08.2021

MMTC -PAMP India Pvt. Ltd.

.....Petitioner

versus

State of Haryana and others

....Respondents

CORAM: Hon'ble Mr. Justice Ajay Tewari
Hon'ble Mr. Justice Girish Agnihotri

Present: Mr. B.L. Narsimhan, Advocate and
Mr. Amrinder Singh, Advocate
for the petitioner.

Ms. Shruti Jain Goyal, DAG, Haryana
for respondent No.1.

Mr. Anshuman Chopra, Advocate
for respondents No.2 & 3.

AJAY TEWARI, J. (Oral)

Taken up through video conferencing.

The present writ petition has been filed by the petitioner-MMTC-PAMP India Private Limited, *inter alia* with a prayer for issuance of a writ in the nature of mandamus for declaring that the petitioner has correctly availed the credit of the amounts ordered to be recredited in terms of the refund orders dated 05.12.2017, 22.02.2018 and 09.04.2018 (Annexures P-3 to P-5 respectively).

Short reply by way of affidavit of Shri Pramod Kumar Sheoran, Deputy Commissioner, CGST, Division Palwal, has been filed on behalf of

respondents No.2 & 3 and the same is taken on record. In the reply, it has been admitted that a refund of Rs.32,43,94,834/- had been sanction to the petitioner vide three orders-in Original dated 05.12.2017, 22.02.2018 & 05.12.2017 respectively.

Learned counsel for the State of Haryana also has no claim regarding this amount.

In these circumstances, we allow this writ petition and declare that the petitioner has correctly availed the credit of amount ordered to be recredited in terms of the said orders. It is however clarified that any credit the petitioner is seeking, would only be against CGST and not against HGST.

Ordered accordingly.

(AJAY TEWARI)
JUDGE

(GIRISH AGNIHOTRI)
JUDGE

16.08.2021

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