

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

**105
213**

**CM-12931-CWP-2021 in/and
CWP-15345-2021(O&M)
Decided on : 9.9.2021**

Mitsui Kinzoku Components India Private Limited Petitioner

VS

Income Tax Officer and another Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY TEWARI
HON'BLE MRS. JUSTICE ALKA SARIN**

Present: Mr. Manuj Sabharwal, Advocate
for the petitioner.

Mr. T.K.Joshi, Advocate
for the respondents.

**AJAY TEWARI, J.(Oral)
CM-12931-CWP-2021**

This application has been filed for placing on record documents Annexure P-16 to Annexure P-22.

For the reasons recorded in the application, the same is allowed and above-said documents are taken on record.

Main case

This petition has been filed for issuance of direction to the respondent authorities to credit the refund representing excess prepaid taxes in respect of the assessment year 2018-19 expeditiously.

Today the learned counsel for the petitioner has handed over a letter dated 31.8.2021 which has been addressed to the petitioner whereby it has been mentioned as follows :-

“2. In this regard, it is stated that the issue raised by you will be considered after verifying the facts of the case and the same will be deemed very shortly and intimated accordingly.

Learned counsel for the petitioner states that he is satisfied if this case is going to be decided but the refund has been pending for the assessment year 2018-19 and therefore, a direction be issued to the Authority to decide the issue forthwith.

Learned counsel for the respondents has stated that he would not oppose the prayer for expeditious decision of the issue involved in this case.

In the circumstances, we dispose of this petition with a direction to the Assessing officer to decide the issue in accordance with law by passing a speaking order thereon within 15 days from the date of receipt of certified copy of this order.

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

(AJAY TEWARI)
JUDGE

(ALKA SARIN)
JUDGE

9.9.2021
anuradha

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