

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

210

**CM-14348-49-2021 in/and
CWP-14925-2020 (O&M)
Decided on : November 23rd, 2021**

M/s Dashmesh Weaving and Dyeing Mills Pvt. Ltd.Petitioner

VS

Union of India and othersRespondents

**CORAM: HON'BLE MR. JUSTICE AJAY TEWARI
HON'BLE MR. JUSTICE PANKAJ JAIN**

Present: Mr. Amar Pratap Singh, Advocate and
Mr. Rohit Gupta, Advocate for the petitioner.

Mr. Surinder Daaria, Advocate
for the respondents No.1, 3 to 8.

Mr. Pankaj Gupta, Addl. A.G., Punjab.

AJAY TEWARI, J.(Oral)
CM-14348-CWP-2021

This application has been filed for early hearing of the main case.

For the reasons recorded in the application, the same is allowed and
the main case is taken up on Board for hearing today itself.

CM-14349-CWP-2021

This application has been filed for placing on record Annexures P-
15 to P-19.

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

Main case

This writ petition has been filed challenging the orders dated
3.6.2020 and 29.6.2020 whereby the claim of the petitioner for refund was
rejected.

On the last date learned counsel for the petitioner had relied upon the report dated 17.2.2021 of the Law Committee by the (Goods and Services Tax) GST Council.

Today, learned State Counsel has very fairly accepted that as per the said report the case of the petitioner has to be reconsidered in view thereof.

In these circumstances, the impugned orders dated 3.6.2020 and 29.6.2020 are set aside and the respondent-competent Authority is directed to decide the applications (Annexures P-5 and P-7) in accordance with law, in case the petitioner is found entitled, make the refund to him. The entire exercise be done within four weeks 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**

**(PANKAJ JAIN)
JUDGE**

**November 23rd, 2021
anuradha**

Whether speaking/reasoned	-	Yes
Whether reportable	-	No