

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP-21563-2020 (O & M)
Date of Decision :16.02.2021

M/s GB Tools and Forging Ltd.

.....Petitioner(s)

Vs.

State of Punjab and ors.

.....Respondents

**CORAM: HON'BLE MR. JUSTICE RAJAN GUPTA
HON'BLE MR. JUSTICE KARAMJIT SINGH**

Present: None for the petitioner.

Ms. Anu Pal, DAG, Punjab.

RAJAN GUPTA, J

Case has been heard through Video Conferencing in view of COVID-19 pandemic.

At the outset, learned State counsel has referred to affidavit of Sh. Kanwaljit Singh, Asst. Commissioner of State Tax, Jalandhar-II, on behalf of respondents No.1 to 3 dated 05.02.2021. Paras 2 and 3 thereof reads as under:-

“2. That in this regard, it is most humbly submitted that the petitioner had filed a claim for refund of Rs.4405368/- pertaining to the period of 2015-16 and 2016-17 in form VAT-29 and the said claim has already been pursued under Rule 52 of the Punjab VAT Rules, 2005.

3. That the application of the petitioner in form VAT-29 has been disposed of by disbursing the refund of Rs.4405368/- (As per Annexure R-1) vide Pay order dated 04.01.2021 within the statutory period of 60 days and thus, no compliance remains”.

Aforesaid contention remains uncontroverted.

In view of the above, it appears that present petition has been rendered infructuous and is dismissed as such.

**(RAJAN GUPTA)
JUDGE**

**(KARAMJIT SINGH)
JUDGE**

February 16, 2021
Sukhpreet

Whether Reportable : Yes/No
Whether Speaking : Yes/No