

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

CWP-22616-2020 (O&M)

Date of decision: 4.1.2021

Guru Nanak Forging Pvt. Ltd.

...Petitioner

Versus

State of Haryana and others

...Respondents

**CORAM: HON'BLE MR. JUSTICE JITENDRA CHAUHAN  
HON'BLE MR. JUSTICE VIVEK PURI**

Present: Mr.BS Bhalla, Advocate for  
Mr.Harkaran Singh, Advocate for the petitioner

Mr.Vivek Saini, Addl.AG, Haryana

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**JITENDRA CHAUHAN, J.**

The matter has been taken up through video-conferencing in the light of the pandemic Covid-19 situation and as per instructions.

This writ petition under Articles 226/227 of the Constitution of India has been filed for issuance of direction to respondent Nos. 2 to 5 to consider the claim of the petitioner-company as respondent No.2 has failed to issue C-forms in lieu of goods supplied by the petitioner of the financial year 2015-16.

Learned counsel appearing on behalf of the petitioner states that at this stage, he would be satisfied, if a direction is issued to respondent No.5 – Additional Excise and Taxation Commissioner, Excise and Taxation Department, Haryana to consider and decide the appeal/representation dated

31.10.2020 (Annexure P-34 ) expeditiously.

Heard.

A complete set of paper book has already been handed over to the learned State counsel.

In view of the above, without adverting to the merits of the case, the present petition is disposed of with a direction to respondent No.5 – Additional Excise and Taxation Commissioner, Excise and Taxation Department, Haryana to consider and decide the appeal/representation dated 31.10.2020 (Annexure P-34 ) in accordance with law within eight weeks from the date of receipt of the certified copy of the judgment. In case, on consideration, the competent authority reaches to the conclusion that the benefit claimed by the petitioner-company is admissible to it, in such eventuality, the consequential relief be allowed to it, within a period of eight weeks thereafter. However, in case the competent authority feels that the relief claimed by the petitioner is not admissible or made out, in that case, a speaking order be passed in the matter.

**[JITENDRA CHAUHAN]**  
**JUDGE**

**[VIVEK PURI]**  
**JUDGE**

4.1.2021

gsv

Whether speaking / reasoned?

Yes / No

Whether reportable?

Yes / No