

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

CWP-3175-2022

Date of decision: 21.02.2022

Toray Industries (India) Private Limited

.... Petitioner

Versus

Union of India and others

.... Respondents

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

Present: Mr. Sandeep Chilana, Advocate with
Mr. Tushar Sharma, Advocate and
Mr. Priyoteet Chatterjee, Advocate
for the petitioner.

(Through Video Conferencing)

AJAY TEWARI, J (ORAL)

In this petition, the petitioner has challenged the order rejecting his refunds primarily on three grounds. Firstly, that no notice was given and it was not heard, secondly, it has been passed in violation of circular No.159/15/2021-GST dated 20.09.2021 and thirdly, that the interpretation put by the Department is unconstitutional.

2. Notice of motion.

3. On advance notice, Mr. Sanjay Bansal, Senior advocate with Mr. Amit Parsad, Mr. Gurddep Singh and Ms. Astha Chetan, Advocates appears and has very fairly stated that as regards issues No.1 and 2 stated above, the matter can be remanded back to the Adjudicating Authority for fresh decision, in accordance with the circular and if the circular is to be read in the manner which the petitioner is reading it, then the issue of constitutionality would not arise.

4. We find favour in this argument and consequently set aside the order and remand the matter back to the Adjudicating Authority to decide the issue, in accordance with law, within a period of eight weeks.

5. Petition stands disposed of.

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

(AJAY TEWARI)
JUDGE

(PANKAJ JAIN)
JUDGE

21.02.2022

Dinesh

Whether speaking/reasoned : Yes

Whether Reportable : No