

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

**CWP-6197-2022 (O&M)
Date of Decision: 28.03.2022**

M/s Under the Sun

... Petitioner

Versus

State of Haryana & another

... Respondents

**CORAM:- HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA.
HON'BLE MR. JUSTICE PANKAJ JAIN.**

Present:- Mr. Sandeep Goyal, Advocate for the petitioner.

Ms. Mamta Singla Talwar, DAG, Haryana.

...

TEJINDER SINGH DHINDSA, J. (ORAL).

Petitioner is aggrieved of the Memo dated 10.01.2022 (Annexure P-7) in terms of which the refund application of the petitioner has been rejected on the ground of expiry of limitation period.

Perusal of the impugned Memo would reveal that the respondents have relied upon a CBIC Circular dated 20.07.2021 and which also stands appended along with the instant petition at Annexure P-8.

Mr. Sandeep Goyal, learned counsel at the very outset seeks withdrawal of the writ petition with liberty to file a petition afresh to raise a challenge to the Circular dated 20.07.2021 (Annexure P-8) as well.

Prayer is allowed.

Petition stands disposed of as withdrawn with liberty as prayed for.

(TEJINDER SINGH DHINDSA)
JUDGE

(PANKAJ JAIN)
JUDGE

28.03.2022

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| i) | Whether speaking/reasoned? | Yes/No |
| ii) | Whether reportable? | Yes/No |