

CWP-6656-2022(O&M)

Date of Decision:31.03.2022

M/s Khanna Petro Mart

..... Petitioner

versus

State of Punjab and others

..... Respondent(s)

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

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

Ms.Sudeepti Sharma, Addl.AG, Punjab.

TEJINDER SINGH DHINDSA, J. (ORAL)

Petitioner-firm has approached this Court seeking a mandamus for directing the respondents to allow the refund along with interest pursuant to an application filed at Annexure P-6 on the premise that it has already been found entitled to the refund as per assessment proceedings for the years 2014-15 to 2018-19.

During the course of hearing it has transpired that certain reassessment/rectification proceedings pertaining to these very assessment years were carried out and orders were passed. Such action was assailed by the petitioner in terms of filing CWP No. 12300 of 2021 which came to be decided on 19.07.2021 (Annexure P-18) and the operative part of the order reads as follows:-

“In view of the above, the impugned orders dated

17.5.2021 (P-13 to P-17) are set aside and the matter is

remanded to respondent no.3 for fresh decision, after giving opportunity to the petitioner.

Let the petitioner appear before respondent no.3 on 24.8.2021 or on any other date as fixed by respondent no.3.

Thereafter fresh order(s) be passed in accordance with law.

Disposed of accordingly.”

The uncontroverted factual situation as of today is that the reassessment/rectification proceedings pursuant to the liberty/direction issued by this Court vide order dated 19.07.2021 are still pending.

Under such circumstances we are not inclined to accept the prayer made by the petitioner in the instant petition at this stage.

Ms.Sudeepti Sharma, learned Addl.AG, Punjab, upon instructions from Smt.Usha, STO, Pathankot, has made an attempt to impress upon us that the reassessment/rectification proceedings have not been finalised for the reason that the petitioner/authorised representative is not cooperating in the matter.

Mr.Sandeep Goyal, learned counsel for the petitioner joins issue and contends that such assertion/allegation is factually incorrect.

Be that as it may, we record the statement made by learned State counsel that the reassessment/rectification proceedings pertaining to the assessment years 2014-15 to 2018-19 would be finalised after following due procedure of law expeditiously and in any case within a period of three months from today.

In the light of such statement recorded nothing survives in the

instant petition.

Petition disposed of.

It is clarified that we have not examined the issue on merits.

(TEJINDER SINGH DHINDSA)
JUDGE

(PANKAJ JAIN)
JUDGE

31.03.2022
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Whether speaking/reasoned	Yes/No
Whether Reportable	Yes/No