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IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-6982-2022 (O&M)
Date of Decision:04.04.2022

Ramal Industries Private Limited .... Petitioner

versus

State of Punjab and another ...... Respondents

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

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Present: Mr. Deepak Gupta, Advocate for the petitioner.

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TEJINDER SINGH DHINDSA, J. (ORAL)

As per averments made in the petition, the petitioner purchased inputs on payment of GST @ 18% and supplied the goods after completing process of dyeing on collection of GST @ 5%. Petitioner claimed refund of tax on the basis of inverted duty structure for the period April, 2019 to August, 2019. Categoric assertion made in the petition is that on 19.11.2019 the competent authority sanctioned refund of tax.

The precise grievance that has led to the filing of the instant petition is that out of the sanctioned refund of the tax of Rs. 34,66,268/-, 50% of the amount i.e. Rs.17, 33,134/-, has been released.

Instant petition has been filed seeking a mandamus for directing the 2nd respondent i.e. Assistant Commissioner of State Tax, Ludhiana-1, Punjab to release the remaining sanctioned amount of refund of tax.

Notice of motion.

Ms.Sudeepti Sharma, learned Addl.AG, Punjab accepts notice.

Learned State counsel, upon instructions from Amandeep Singh, ETO, O/o ACST, Ludhiana-5, makes a statement that the balance refund amount of Rs. 17,33,134/- would be made over to the petitioner-company within a period of one month from today.

Statement is accepted.

Writ petition is disposed of .

It is further observed that as regards grant of interest on the delayed release of the refund, a decision would be taken by the competent authority either to even accept its claim or in the eventuality of the same being denied, a reasoned speaking order be passed and conveyed to the petitioner.

(TEJINDER SINGH DHINDSA)
JUDGE

(PANKAJ JAIN)
JUDGE

04.04.2022
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Whether speaking/reasoned Yes/No
Whether Reportable Yes/No