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

CWP-8863-2022 (O&M)
Date of decision:05.05.2022

M/s Sra Construction Co. Pvt. Ltd. ... Petitioner

Vs.

State of Punjab & others ... Respondents

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

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

Ms. Sudeepti Sharma, Additional Advocate General, Punjab.

...

TEJINDER SINGH DHINDSA, J. (ORAL).

Petitioner has approached this Court seeking a mandamus for directing the respondent/authorities to refund an amount to the tune of Rs.15,79,974/- along with statutory interest pertaining to the assessment year 2007-08 in view of Section 40 of the Punjab VAT Act, 2005.

The precise case projected on behalf of the petitioner is that a refund application dated 25.02.2016 (Annexure P-3) had been submitted but the same has not been dealt with till date.

An advance copy of the writ petition had been served upon the respondents.

Ms. Sudeepti Sharma, learned Additional Advocate General, Punjab has entered appearance on behalf of the respondents.

Learned State counsel upon instructions from Mr. Hukam Bansal, Excise and Taxation Officer, O/o Assistant Excise and

Taxation Commissioner, Bathinda concedes that the refund application dated 25.02.2016 (Annexure P-3) had indeed been filed but was received by the Department only on 22.02.2017.

She further submits that certain documents were not attached with the refund application and which would be necessary to process the refund application.

Be that as it may, on a specific query having been put, learned State counsel concedes that no demand had ever been conveyed to the petitioner for filing of the requisite/necessary documents.

We find that a refund application filed way back in the year 2016 ought to have been dealt with by the Department expeditiously.

The instant writ petition is disposed of in terms of issuing directions to the respondent department/competent authority to process the refund application dated 25.02.2016 (Annexure P-3) in accordance with law. If there be any requirement of supporting documents, which are necessary for processing of the refund application, the same would be demanded in writing from the petitioner within a period of three weeks from today. In the eventuality of the same being done, petitioner would be obligated to furnish such documents without any further delay.

In any event, a final order on the refund application dated 25.02.2016 (Annexure P-3) would be passed within a period of three months from the date of receipt of a certified copy of this order.

Petition disposed of.

Needless to observe that in case the petitioner is found entitled to the refund, the same would be released in his favour without any further delay.

(TEJINDER SINGH DHINDSA)
JUDGE

(PANKAJ JAIN)
JUDGE

05.05.2022
harjeet

1. Whether speaking/reasoned? Yes/No
2. Whether reportable? Yes/No