

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

**CWP-12753-2022 (O&M)
Date of decision: 14.10.2022**

M/s Vinod Oil & General Mills

... Petitioner

Vs.

Union of India & others

... Respondents

**CORAM: HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA.
HON'BLE MR. JUSTICE DEEPAK MANCHANDA.**

Present: Mr. Rajiv Sharma, Advocate for the petitioner.

Ms. Shruti Jain Goyal, DAG, Haryana.

Mr. Sourabh Goel, Sr. Standing counsel with
Ms. Samridhi Jain, Advocate for CBIC.

...

TEJINDER SINGH DHINDSA, J.

Instant writ petition was filed raising a two fold prayer;

(i) Challenge was laid to the vires of Rule 117
(1A) of the State Goods and Services Rules,
2017.

(ii) Implementation was sought as regards the
assessment order dated 31.03.2021 (Annexure
P-4) pertaining to the assessment year 2017-18
and thereby seeking refund of the Input Tax
Credit ordered to be 'carried forward'.

Counsel for the petitioner during the course of hearing does
not press the prayer at Sr. No.(i) noticed hereinabove.

Insofar as the prayer at Sr. No.(ii) is concerned, since an

advance copy of the writ petition already stood served upon the respondents, Ms. Shruti Jain Goyal, learned DAG, Haryana has entered appearance and submits that since a representation dated 14.07.2021 at Annexure P-5 raising the same very prayer has already been submitted and is pending, the same would be considered in accordance with law and a final decision thereupon would be taken within a period of two months from today.

Statement is accepted.

No further directions are required to be passed.

Writ petition is disposed of.

It is clarified that we have not examined the claim/prayer of the petitioner as noticed at Sr. No.(ii) hereinabove on merits.

(TEJINDER SINGH DHINDSA)
JUDGE

(DEEPAK MANCHANDA)
JUDGE

14.10.2022

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