

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

**CWP-15039-2022 (O&M)
Date of Decision: 25.08.2022**

Belkin India Pvt. Ltd.

.....Petitioner

Vs.

Assistant Commissioner of Services Tax and anr.

.....Respondents

CORAM: HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA

HON'BLE MR. JUSTICE DEEPAK MANCHANDA

Present: Mr. Onkar, Advocate,
Mr. Arjyadeep Roy, Advocate and
Mr. Arjun Sheoran, Advocate for the petitioner.

Mr. T.K. Joshi, Sr. Standing Counsel and
Mr. Vikram Bali, Jr. Standing Counsel for respondents.

TEJINDER SINGH DHINDSA J. (Oral)

Petitioner-company has filed the instant petition seeking a mandamus for directing the first respondent i.e. Assistant Commissioner of Service Tax, CGST Division-East I, Gurugram, to adjudicate and process the refund applications filed for the period of April 2011 to June 2011, April 2012 to June 2012, July 2012 to September 2012 and October 2012 to December 2012.

On the previous date of hearing i.e. 10.08.2022 Mr. Tejender K. Joshi, Senior Standing Counsel for the respondents had sought time to complete instructions in the matter.

During the course of resumed hearing today, learned Senior Standing Counsel for respondents takes a stand that the refund applications are part of old record and for the present applications are not traceable.

However, Mr. Joshi, would submit that in case the petitioner-

company were to furnish the necessary documents afresh, the refund applications would then be processed in accordance with law as also expeditiously and in any case within a period of three months from the date of submission of relevant documents.

Counsel for the petitioner does not oppose such course of action.

In view of the above nothing remains for adjudication in the instant petition.

Petition is disposed of.

Suffice it to observe that in the eventuality of the petitioner-company submitting the relevant documents afresh for processing the refund applications, the respondents would remain bound by the statement of Mr. T.K. Joshi, learned Senior Standing Counsel that stands recorded during the course of hearing today.

(TEJINDER SINGH DHINDSA)
JUDGE

(DEEPAK MANCHANDA)
JUDGE

25.08.2022
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Whether speaking/reasoned

Yes/No

Whether reportable

Yes/No