

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

**CWP-17763-2022 (O&M)
Date of decision: 12.09.2022**

The Hisar Adarsh Shanti Niketan Coop. House Building Society Ltd.

... Petitioner

Vs.

Central Board of Direct Taxes & another

... Respondents

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

Present:- Mr. Nikhil Goyal, Advocate and
Mr. Rana Gurtej Singh, Advocate for the petitioner.

Mr. Vaibhav Gupta, Jr. Standing counsel for the respondents.

...

TEJINDER SINGH DHINDSA, J.

The petitioner/society has filed the instant petition seeking mandamus directing the 2nd respondent i.e. Income Tax Officer, Ward 1, Hisar to release a refund of Rs.1,04,34,030/- for assessment year 2012-13 along with applicable interest.

An advance copy of the writ paper book already stood served upon the respondents.

Mr. Vaibhav Gupta, learned Jr. Standing counsel representing the respondents takes a stand that the communication placed on record at Annexure P-5 dated 05.01.2022 may be construed as a final order rejecting the prayer of the petitioner/society for refund for the relevant assessment year.

In the instant petition, there is no challenge to the communication dated 05.01.2022 (Annexure P-5). It is only a mandamus that has been prayed for as regards release of refund.

Confronted with such a situation counsel seeks withdrawal of the writ petition with liberty to take legal recourse towards challenge of the communication dated 05.01.2022 at Annexure P-5.

Disposed of.

(TEJINDER SINGH DHINDSA)
JUDGE

(DEEPAK MANCHANDA)
JUDGE

12.09.2022

harjeet

(i) Whether speaking/reasoned? Yes/No

(ii) Whether reportable? Yes/No