

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

**CWP-19646-2022 (O&M)  
Date of decision:02.09.2022**

M/s Ganpati Packers

... Petitioner

Vs.

State of Punjab & others

... Respondents

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

Present:- Mr. Rohit Gupta, Advocate for the petitioner.

Mr. Gurpreet Singh, Additional Advocate General, Punjab.

...

**TEJINDER SINGH DHINDSA, J.**

Instant petition has been filed seeking a mandamus directing the 2<sup>nd</sup> respondent i.e. the Assistant Commissioner, State Tax Ludhiana to credit the amount of refund already sanctioned vide order dated 18.09.2019 (Annexure P-2) along with interest under Section 56 of the CGTST/SGST Act, 2017.

Counsel for the petitioner at the very outset makes a submission that he would be satisfied if directions were to be issued for the writ petition itself to be treated as a representation and the refund already sanctioned be processed within a stipulated time frame.

We find such submission to be just and reasonable.

In view of the above and without even ascertaining the correctness of the averments made in the petition, writ petition is disposed of with a direction to respondent No.2/competent authority to treat the instant writ petition along with Annexures as a grievance petition/representation and

to take a final view as regards processing and release of the refund already sanctioned vide order dated 18.09.2019 (Annexure P-2) expeditiously and in any case within a period of six weeks from the date of receipt of a certified copy of this order.

Disposed of.

Needless to observe that in case the competent authority takes a view that there is a legal impediment insofar as the amount of refund already sanctioned, in such eventuality, a speaking/reasoned order will be passed and communicated to the petitioner.

**(TEJINDER SINGH DHINDSA)**  
**JUDGE**

**(DEEPAK MANCHANDA)**  
**JUDGE**

**02.09.2022**  
*harjeet*

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