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

**CWP-22719-2020 (O&M)
Date of decision:30.08.2022**

M/s Ganga Transport Company ... Petitioner

Vs.

Food Corporation of India & another ... Respondents

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

Present:- Mr. Anurag Chopra, Advocate for the petitioner.

Mr. Vaibhav Gupta, Advocate and
Mr. K.K. Gupta, Advocate for the respondents.

...

TEJINDER SINGH DHINDSA, J.(ORAL).

Petitioner/transport company filed the instant petition seeking quashing of the order dated 11.11.2020 (Annexure P-4) whereby the claim for refund of service tax had been rejected. Mandamus was prayed for directing the respondents to consider the claim for refund of their illegally deducted service tax.

Notice of motion was issued.

A short response by way of affidavit of the Assistant General Manager (Contract), Food Corporation of India, Regional Office, Panchkula along with Annexures R-1 to R-3 has been filed and placed on record.

Copy already stands furnished to counsel opposite.

In the reply, a categoric stand has been taken that the claim of the petitioner stands considered and an amount of service tax qua the petitioner amounting to Rs.2,22,529/- stands sanctioned. Furthermore, as per Annexure R-3 appended along with reply, the afore-noticed refund amount of service tax stands paid on 05.04.2022.

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Mr. Vaibhav Gupta, Advocate for the respondents/Food Corporation of India during the course of hearing today reiterates the stand taken in the reply and further submits that in the light of such development, the impugned order dated 11.11.2020 (Annexure P-4) does not survive.

In view of the above, petition has been rendered infructuous and is disposed of accordingly.

It would be open for the petitioner to agitate the claim as regards the interest on the delayed release of the refund of service tax in accordance with law.

(TEJINDER SINGH DHINDSA)
JUDGE

(DEEPAK MANCHANDA)
JUDGE

30.08.2022
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(i) Whether speaking/reasoned? Yes/No

(ii) Whether reportable? Yes/No

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