138 IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

COCP-2075-2022
Date of Decision :21.11.2022

M/S KCC Buildcon Pvt. Ltd. …Petitioner

versus

Ashok Meena and others ….Respondents

Coram : Hon'ble Mr. Justice B.S. Walia

Present : Mr. Malkiat Singh, Advocate for the petitioner.

Mr. Pawan Kumar Longia, DAG, Haryana.

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B.S. Walia, J. (Oral)

1. Affidavit of Sh. Ashok Kumar Meena, Excise and Taxation Commissioner, Haryana, Panchkula i.e. respondent No.1 has been filed alongwith copy of proceedings of the Committee dated 28.09.2022 regarding refund case of the petitioner for the assessment year 2017-2018. The same is taken on record. Copy thereof supplied to learned counsel for the petitioner.

2. A perusal of order, Annexure R-1/1 reveals that the case of the petitioner was examined in detail by the Refund Committee and refund of Rs.95, 43,711/- to the petitioner approved for the assessment year 2017-2018 under the provisions of Section 20(6) of Haryana Value Added Tax Act, 2003.

3. Learned counsel for the petitioner states that interest as claimed by the petitioner has not been paid.

4. A perusal of order Annexure P-1 reveals that CWP-15393-

2022 was disposed of by directing that final view would be taken on the claim of the petitioner within a period of two months while making it clear that the writ Court had not examined the claim of the petitioner/Company on merits.

5. In the circumstances if the petitioner is aggrieved with the report of the Committee Annexure R-1/1 it would always be open to the petitioner to challenge the said decision by way of appropriate proceedings in accordance with law.

6. In view of the position noted above as also in view of needful having been done in terms of order Annexure P-1, no action under the Contempt of Courts Act, 1971 is called for against the respondents. The contempt petition is accordingly disposed of as such while granting liberty to the petitioner to challenge order Annexure R-1/1 dated 28.09.2022 by way of appropriate proceedings in accordance with law, if so advised.

7. Rule discharged.

(B.S. Walia)
Judge

21.11.2022
ps

Whether speaking/ reasoned : Yes/No
Whether reportable : Yes/No