

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

121 **CWP-29962-2022**
Decided on : 23.12.2022
Walmart India Pvt. Ltd.Petitioner(s)
Versus
State of Haryana & othersRespondent(s)

**CORAM : HON'BLE MR.JUSTICE G.S. SANDHAWALIA
HON'BLE MS.JUSTICE HARPREET KAUR JEEWAN**

Present: Mr.Tarun Gulati, Sr.Advocate
with Mr.P.K.Pahwa, Advocate
and Mr.Gajendra Maheshwari, Advocate for the petitioner (s).

Ms.Palika Monga, DAG, Haryana.

G.S. Sandhawalia, J. (Oral)

Prayer in the present writ petition is to direct the official respondents to process the refund claimed as per re-assessment orders dated 12.10.2020 (Annexure P-11), dated 09.02.2021 (Annexure P-22) and 25.02.2022 (Annexure P-29) issued by the respondents totaling to Rs.31,12,81,613/-. The interest element on the same is also claimed. The break-up for the refund and the assessment status in respect of the relevant orders read as under:

FY	Refund Amount (INR)	Date of Assessment order	Date of Re-assessment/ Rectification order
2011-12	10,62,70,003	31.03.2015	12.10.2020
2012-13	13,34,53,373	18.03.2016	09.02.2021
2013-14	7,15,58,237	31.03.2017	25.02.2022
Total	31,12,81,613		

State Counsel, on advance notice, has taken instructions from the concerned official, Mr.Amit Dhanda, ETO, Ward No.7, Gurugram regarding the said fact and submits that reasonable time be given to process the same in accordance with law and subject to the confirmation of the amount claimed.

Keeping in view the above and the fact that they pertain to the year 2011 onwards till 2014, as noticed above, we are of the considered opinion that a decision should be taken on the said issue within a period of 3 weeks from the receipt of certified copy of this order. It is made clear that we have not commented upon the merits of the case or the admissibility of the amounts which is to be done by the authorities.

With the above directions, the present writ petition stands disposed of.

(G.S. SANDHAWALIA)
JUDGE

23.12.2022

Sailesh

(HARPREET KAUR JEEWAN)
JUDGE

Whether speaking/reasoned :

Yes/No

Whether Reportable :

Yes/No