

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

225

CWP No.298 of 2021

Date of decision:25.07.2023

M/S NEW INDIA CONTRACTORS AND DEVELOPERS PVT. LTD

....Petitioner

Versus

STATE OF HARYANA AND OTHERS

.... Respondents

**CORAM: HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA**

Present : Mr. Malkiat Singh and Mr. Rajat Turka, Advocates
for the petitioner.

Ms. Mamta Singla Talwar, DAG, Haryana.

RITU BAHRI, J. (oral)

The petitioner is seeking issuance of a direction to the respondents to grant it interest amounting of Rs.12,60,872/- which was due to the petitioner for the assessment year 2009-10 since 30.06.2013 to 30.09.2016 as per the provisions of Section 20(10) read with Rule 41(4) and 44 of the Haryana Value Added Tax, 2003/Haryana Value Added Rules, 2003, whereby, an refund amounting to Rs.31,51,432/- has been allowed by respondent No.4 vide order dated 30.03.2013.

On notice of this petition, a detailed written statement has been filed by the respondents and the petitioner has subsequently filed the replication. In the replication, it has referred to the judgment dated 22.07.2009 passed by this Court in *CWP No.8247 of 2009* titled as *M/s New India Construction Company vs. State of Haryana and others* (Annexure P-10) and the judgment dated 11.01.2023 passed by the Supreme Court in Civil Appeal

Nos. 450 and 451 of 2011 titled as *The State of Haryana and Others vs. M/s New India Construction Co.* (Annexure P-11).

Learned counsel for the respondents states there is no delay in demanding the interest from the petitioner, however, calculation of this interest cannot be done in the writ jurisdiction proceedings.

In view of the above, the present writ petition is disposed of by giving liberty to the petitioner to make a detailed representation giving details to respondent No.4 with regard to the date of refund when it became due and when it was paid and the rate of interest will be paid as per the Act.

If a representation is being made by the petitioner to respondent No.4 within four weeks, the same shall be decided expeditiously, in accordance with law.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

25.07.2023
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Whether speaking/reasoned:	Yes/No.
Whether reportable :	Yes/No