

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

CWP-1197-2023 (O&M)
Date of decision: 20.01.2023

Amtek Auto Limited

...Petitioner

Vs.

Union of India and others

...Respondents

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

Present: Mr. Rishab Singla, Advocate,
for the petitioner.

Ritu Bahri, J. (oral)

Petitioner is seeking direction to the respondents to decide the show cause notice dated 18.11.2019 (Annexure P-7) keeping in view the circular dated 18.11.2019 (Annexure P-7).

Learned counsel for the petitioner has referred to the circular dated 18.11.2019 (Annexure P-7) to contend that for a refund application assigned to a Central Tax Officer, both the sanction order (FORM GST RFD-04/06) and the corresponding payment order (FORM GST RFD-05) for the sanctioned refund amount under all tax heads, shall be issued by the Central Tax Officer only. He further contends that keeping in view the above instructions, he has made an application for refund, acknowledgment of which is attached as Annexure P-3. However, the same has not been decided till date.

Notice of motion.

At this stage, Mr. Alankrit Bhardwaj, Advocate, accepts notice

Haryana, accepts notice on behalf of respondent No.3.

Copy of the petition has been supplied to learned counsel for the respondents.

Keeping in view the circular dated 18.11.2019 (Annexure P-7), this petition is disposed of by giving direction to respondent No.2-Assistant Commissioner, Goods and Service Tax Division, Rewari to look into the application (Annexure P-3) and decide the same in accordance with law within a period of two months from the date of receipt of certified copy of this order.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

20.01.2023
ajp

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