

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP No.7075 of 2023 (O&M)
Date of decision: 11.04.2023

M/s Mahajan Enterprises ...Petitioner

Vs.

State of Punjab and others ...Respondents

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

Present: Mr. Dheeraj Mahajan, Advocate,
for the petitioner.

Ritu Bahri, J. (oral)

Petitioner is seeking direction to the respondents to decide its appeal, which is pending before respondent No.2 since 01.07.2022, in a time bound manner.

Learned counsel for the petitioner states that the petitioner is entitled to refund of excess service tax amounting to Rs.9,16,434/-, which has been deposited by it.

Notice of motion.

On the asking of the Court, Mr. Alankar Narula, AAG, Punjab, accepts notice on behalf of respondent-State.

Without expressing any opinion on the merits of the case, this petition is disposed of by giving direction to the respondent No.2-Commissioner (Appeals) to decide the appeal of the petitioner in accordance with law, within a period of three months from the date of receipt of certified copy of this order.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

11.04.2023
ajp

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