

**2023:PHHC:092728-DB**  
(117) IN THE HIGH COURT OF PUNJAB AND HARYANA  
AT CHANDIGARH

CWP No.14055 of 2023  
Date of Decision :19.07.2023

Centrient Pharmaceuticals India Pvt. Ltd. ...Petitioner

Versus

Union of India and Ors. ....Respondents

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

Present : Mr. Rohit Gupta, Advocate for the petitioner.  
Mr. Gurinderjit Singh, Senior Standing Counsel for  
UOI/respondents.

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B.S. Walia, J. (Oral)

[1] Learned Counsel for the petitioner contends that claim in the writ petition is for issuance of directions to respondent No.3 to comply with the order of the Tribunal, to sanction refund along with interest and on 06.07.2023, this Court directed the respondents to refund amount of approximately Rs. 22 lakhs to the petitioner before the next date of hearing while granting time to counsel for the respondents to get instructions as to why heavy costs be not imposed in view of the fact that order, Annexure P/4 dated 03.09.2019 had attained finality, then why refund was being denied on the ground that the petitioner did not apply within one year.

[2] Today, at the outset, learned counsel for the petitioner states that learned counsel appearing for the UOI/respondents has handed over to him copy of communication dated 18.07.2023 addressed by the Assistant Commissioner, Central Goods and Services Tax Division,

Bank, Banga Road, Phagwara remitting an amount of Rs.22,39,823/- by way of cheque in favour of the petitioner-Firm. Photocopy of communication dated 18.07.2023 as well as cheque bearing No.887983, dated 18.07.2023 amounting to Rs.22,39,823/- as have been furnished by learned counsel for the respondent are taken on record. Copies thereof have already been supplied to learned counsel for the petitioner, who states that in the circumstances, he does not press the instant petition but prays for grant of liberty to take out appropriate proceedings in accordance with law to seek interest in terms of order Annexure P/4.

[3] In view of the position noted above as well as the statement of learned counsel for the petitioner, the instant petition is disposed of as not calling for any further orders while granting liberty to the petitioner as prayed for.

(B.S. Walia)  
Judge

(Lalit Batra)  
Judge

19.07.2023  
'Amit'

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