

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

CWP-9070-2010

Date of Decision:-11.04.2023

Union of India through C.C.E Chd

....Petitioner

Vs.

Nahar Industrial Enterprises Ltd.

....Respondent

**CORAM:- HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA****Present:-** Ms. Shivani Sahni, Advocate
for the petitioner.Mr. Surjeet Bhadu, Advocate
For the respondent.**Ritu Bahri, J. (Oral)**

The present petition is for issuance of writ in the nature of certiorari for quashing order dated 17.02.2010 (P-2) passed by the Joint Secretary, Government of India.

At the very outset, learned counsel for the respondent has placed on record copy of order dated 10.03.2022 passed by Hon'ble the Supreme Court of India in Civil Appeal No. 7409-2012 and order dated 19.09.2022 passed by Deputy Commissioner. The orders are taken on record as Annexure R-1 and R-2.

A bare perusal of order dated 19.09.2022 shows that the department itself has sanctioned the refund claim of Rs.24,90,176/- (in cash through RTGS) to the respondent, in terms of the provisions under Section 11B of Central Excise Act, 1944 read with provisions of Section 142 (3) of CGST Act 2017. This order was passed keeping in view the order of Hon'ble the Supreme Court of India passed on 10.03.2022 as no substantial question of law arises for consideration. The respondent has approached Hon'ble the Supreme Court of India against order dated 11.09.2008 passed by this Court and the same was dismissed. This order was upheld by Hon'ble the Supreme Court of India.

Keeping in view the fact that now the department itself vide order dated 19.09.2022 (R-2), had given the benefit of cash to the respondent, the present

petition stands dismissed, as no case is made out to interfere in the order dated 17.02.2010 (P-2).

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

11.04.2023
G Arora

<i>Whether speaking/reasoned</i>	: Yes/No
<i>Whether reportable</i>	: Yes/No