

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

Date of Decision: 23.01.2023
CWP No.23707 of 2021 (O&M)

Patel Infrastructure Pvt. Limited

..... Petitioner

V/s.

State of Punjab and Others

.....Respondents

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

Present: Mr. Manish Kumar, Advocate for the petitioner.

Mr. Saurabh Kapoor, Addl. AG, Punjab.

Ritu Bahri, J (Oral)

The present writ petition has been filed under Article 226/227 of the Constitution seeking writ of mandamus seeking directions to the respondents to immediately release atleast the admitted refund of excess ITC i.e. Rs.1,78,27,370/- alongwith interest to the petitioner and further directing them to frame the final assessment for the year 2016-17.

In the present case, a perusal of the order dated 06.12.2021 passed by this Court shows that the State has finalized the assessment on 30.11.2021 and a sum of Rs.2,74,51,659/- has been credited to the account of the petitioner. The only claims remains to be with respect to the interest of this amount. In support thereto, the learned counsel for the petitioner has referred to three judgments in CWP No.8264 of 2016 decided on 20.09.2016 in M/s. Dass Rice and Oil Mills Vs. The State of Punjab and Others; CWP No. 11677 of 2011 deided on 03.02.2012 in M/s. Capital Builders Vs. State of Haryana and Others, and CWP

No.9009 of 2008 decided on March 24, 2009 in M/s J.K Tyre and Industries Limited Vs. State of Punjab and others.

Since the order was passed during the pendency of this writ petition on 30.11.2021 and the amount has been credited in petitioner's account on 30.11.2021. The petitioner can raise his plea with respect to claiming of interest by making a separate representation by referring to these judgments, if so advised, in accordance with law.

The petition is disposed of, accordingly.

(RITU BAHRI)
JUDGE

23rd January, 2023

Sonia Puri

Whether speaking/reasoned : Yes/No

Whether reportable : Yes/No

(MANISHA BATRA)
JUDGE