

CWP-19263-2023

Date of decision:01.09.2023

Arisudana Industries Ltd.

....Petitioner

V/s.

State of Punjab and another

....Respondents

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

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

Ritu Bahri, J. (Oral).

1. The petitioner is seeking writ of mandamus directing respondents to refund an amount of Rs.4,49,927/- for the period April, 2017 to June, 2017 deposited by the petitioner as advance tax during the erstwhile VAT regime alongwith interest.

2. A detailed representation has been made by the petitioner on 12.01.2018 to the Assistant Excise and Taxation Commissioner, Ludhiana-I (Annexure P-4). The petitioner has submitted Form VAT-29 on 16.07.2021 (Annexure P-5). Annexure P-6 is application for refund made on 16.07.2021 and Annexure P-8 is the representation made for release of refund on 12.08.2023.

3. Notice of motion.

4. Mr. Saurabh Kapoor, Additional Advocate General, Punjab accepts notice on behalf of the respondents.

5. Without expressing any opinion on the merits of this case, this writ petition is disposed of by giving direction to the respondent No. 2 to decide representation dated 12.08.2023 (Annexure P-8) by passing speaking

order within a period of eight weeks and, thereafter, the concerned Officer will inform this Court.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

01.09.2023
Divyanshi

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