

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

Date of Decision: 23.01.2023
CWP No.25304 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 alongwith interest to the petitioner and further directing them to frame the final assessment for the year 2016-17.

Learned counsel for the petitioner has informed that during the pendency of the writ petition vide order dated 21.04.2022, the final assessment order has been passed and the petitioner is claiming interest of the 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 decided on 03.02.2021 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 and the amount has been credited in the petitioner's account. 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