

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

(116)

CWP-26204-2023

Decided on : 21.11.2023

M/s Supreme Industrial Corporation

.....Petitioner(s)

Versus

State of Punjab & others

.....Respondent(s)

**CORAM : HON'BLE MR.JUSTICE G.S. SANDHAWALIA
HON'BLE MS.JUSTICE LAPITA BANERJI**

Present:- Ms.Aakriti, Advocate for the petitioner (s).

G.S. Sandhawalia, J. (Oral)

1. Petitioner in the present writ petition, filed under Article 226/227 of the Constitution of India, seeks refund of Rs.16,16,764/- in view of the fact that the Deputy Commissioner of Excise & Taxation (Appeals) Patiala Division allowed the appeal on 06.05.2022 (Annexure P-19) under Section 62(5) of the Punjab Value Added Tax Act, 2005 (for short, the 'Act') against the order dated 16.04.2013/23.09.2014.

2. A perusal of the said order would go on to show that a finding was recorded that the respondent-State had shown its inability to produce any document as to how and in what context the said amounts have been received by the Detaining Officer as there was no document in respect of the issue. Therefore there being no valid explanation as to in what context the said amount was received as the said amount was deposited by the petitioner and the matter was referred to the AETC Chandigarh-2 at Shambu to pass a speaking order, which would necessarily mean that the effect of the refund had to be given which has not been done. It is in such circumstances, the jurisdiction of this Court has been invoked.

3. Similarly, the refund of Rs.2,70,945/- along with interest and costs is also sought in view of the fact that vide order dated 10.05.2022 (Annexure P-13), penalty order passed was set aside by the Appellate Authority.
4. Notice of motion.
5. Mr. Arjun Sheoran, DAG, Punjab, on having advance copy, accepts notice on behalf of the respondents and on instructions from Shri Pardeep Singla, STO and Shri Sanjeev Madaan, AECT-2, Fatehgarh Sahib, submits that the needful shall be done by passing appropriate orders within 2 weeks.
6. Keeping in view the undertaking given by the State Counsel, we dispose of the present writ petition to make the necessary refunds and pass the necessary order in pursuance of the earlier orders passed which have become final.

(G.S. SANDHAWALIA)
JUDGE

(LAPITA BANERJI)
JUDGE

21.11.2023
Sailesh

Whether speaking/reasoned :	Yes	
Whether Reportable :		No