

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

115

2024:PHHC:002545-DB

CWP-519-2024

Date of Decision: 10.01.2024

Munish Forge Pvt. Ltd.

.....Petitioner(s)

Versus

Commissioner of Customs and another

...Respondent(s)

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

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

Mr. Pankaj Kumar, Advocate,
for Mr. Anshuman Chopra, Sr. Standing Counsel,
for the respondents.

G.S.SANDHAWALIA, J. (Oral)

1. The petitioner, in the present petition filed under Article 226 of the Constitution of India, seeks directions for refund of the integrated goods & services tax amounting to Rs.8,61,775/- on account of goods exported by the petitioner vide shipping bills No.3206446 and 3206436, both dated 02.04.2019.

2. Notice of motion.

3. Mr. Pankaj Kumar, Advocate for Mr. Anshuman Chopra, Sr. Standing Counsel for the respondents, on account of having advance copies, accepts notice on behalf of the respondents.

4. Keeping in view the limited relief which is sought and the fact that the petitioner's request for refund was made on 30.11.2023 (Annexure P-4) and the same is still pending consideration, we are of the considered opinion that instead of calling for the reply, let a decision be taken on the

abovesaid representation within a period of 6 weeks from the date of receipt

of certified copy of the order. In case the petitioner is held entitled for the refund, needful be done within a period of 4 weeks thereafter. If there is any legal impediment, let a speaking order be passed and communicated to the petitioner.

5. Petition stands disposed of with the above said directions.

(G.S. SANDHAWALIA)
JUDGE

10.01.2024
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(LAPITA BANERJI)
JUDGE

Whether reasoned/speaking	Yes
Whether reportable	No