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IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CM-13021-CWP-2024 in/and
CWP-11340-2022 (O&M)
Date of Decision: 27.08.2024

VIJENDRA STORES

.....Petitioner

V/s.**STATE OF HARYANA AND OTHERS**

.....Respondents

CORAM: **HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA**
HON'BLE MR. JUSTICE SANJAY VASHISTH

Present: Mr. Sandeep Goyal, Advocate for the petitioner.

Ms. Mamta Singla Talwar, DAG, Haryana.

SANJEEV PRAKASH SHARMA, J. (Oral)

1. Application bearing No.CM-13021-CWP-2024 is filed by the petitioner stating that in terms of the affidavit dated 10.10.2023 filed by respondent No.4, the petitioner is ready to submit the surety bond of the amount which he prays to be refunded to it in terms of the refund order for the years 2013-2014.

2. Learned counsel for the petitioner submits that the amount ought not have to be adjusted on the basis of the reassessment for the years 2011-12 and 2012-2013. He further points out that the reassessment orders for 2011-2012 and 2012-2013 are under challenge before this Court in CWP-219-2021 wherein operation of the orders of re-assessment have been stayed by this Court.

3. In light of the above, an affidavit has been filed by the Excise and Taxation Officer-cum-Assessing Authority (respondent No.4). The relevant extract of the same is reproduced as under:-

10. That this Hon'ble Court had made clarity in the order dated 08.03.2021 by passing the order dated 09.08.2023



that assessment order for the year 2011-12 & 2012-2013 were stayed, this Hon’ble court may please to issue directions to grant/give refund of already adjusted amount against the recovery in the year 2011-12 and 2012-13 against bank guarantee/surety bond/indemnity bond.”

4. Having noticed the aforesaid submissions of respondent No.4, we find that the petitioner’s contention deserves to be accepted and we direct that the petitioner shall submit the surety bond to the satisfaction of the respondents along with an affidavit of the concerned person for adjusting the said refund amount of ₹2,10,58,992/- which has been found to be payable as refund for the year 2013-2014. If ultimately it is found that the recovery is required to me made for the years 2011-2012 and 2012-2013, the petitioner shall refund the amount as per requirement. In the event, the petitioner does not refund the amount, he would also be liable for the contempt proceedings.

5. With the aforesaid observations, the Writ Petition as well as application i.e. CM-13021-CWP-2024 stand disposed of.

6. All pending applications filed in this case shall stand disposed of accordingly.

[SANJEEV PRAKASH SHARMA]
JUDGE

August 27, 2024
Ess Kay

[SANJAY VASHISTH]
JUDGE

Whether speaking / reasoned	:	Yes	/	No
Whether Reportable	:	Yes	/	No