204 IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

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CWP-18806-2008
Date of Decision: 17.11.2025

M/s Bharti Teletech Limited

...Petitioner

Versus

State of Haryana and Others

...Respondents

CORAM:- HON'BLE MR. JUSTICE JAGMOHAN BANSAL
HON'BLE MS. JUSTICE HARPREET KAUR JEEWAN

Present:- None for the petitioner.

Ms. Mamta Singla Talwar, DAG, Haryana.

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JAGMOHAN BANSAL, J. (ORAL)

1. The petitioner through instant petition under Articles 226/227 of the Constitution of India is seeking direction to respondent to grant interest on Rs.1 (One) Crore in compliance of directions dated 29.01.2002 of this Court. The petitioner is also seeking setting aside of order dated 23.10.2007 whereby Haryana Sales Tax Tribunal rejected its claim.

2. The Tribunal vide order dated 23.10.2007 rejected claim of the petitioner seeking interest on the amount of refund. The operative part of the impugned order reads as :

> *"We have considered the arguments of both the parties and have also gone through the order of the Hon'ble High Court in Civil Writ Petition No. 15570 of 2001. As per directions of Hon'ble High Court it is clearly mentioned "The Tribunal should decide the appeal within three months from its date of filing. It need not be mentioned that in the event of the appeal being accepted,*

the Petitioner shall be entitled to the refund of the amount with interest as admissible under the law." The case of the appellant falls under Clause (b) of rule 35 of the HGST Rules which reads as under:-

> *"Where a refund of any amount paid by any dealer or other person becomes payable as a result of the order of any appellate or revisional authority or any court and the same is not the subject- matter of any further proceedings, the dealer or such other person shall make an application to the assessing authority concerned along with the original order or the copy thereof duly attested by the dealer, which constitutes the basis for refund, the assessing authority shall order the refund of excess amount in the manner specified in clause (a) within [ninety days] of the receipt of such application, failing which interest shall be payable to the dealer or other person at the rate specified in sub section (5) of Section 25 of the Act, unless the Commissioner for reasons to be recorded in writing condones the delay."*

In this case the appellant moved an application for refund on 25.7.2003 and after that filed a fresh refund application dated 9.9.2003 along with certified copy of the orders passed by the Hon'ble High Court dated 4.10.2001, 29.10.2001 and 8.5.2003. The assessing authority allowed the refund to the appellant on 24.11.2003. In other words the refund was issued within 90 days from the date of application as required under rule 35 clause (b) of the HGST Rules. The refund was issued as admissible under the law. Since the refund was issued according to law within the stipulated period the appellant is not entitled for any interest on refundable amount. The judgment relied upon by the learned counsel of the appellant is not applicable in the present case as in this case no such

> *direction has been issued except that the refund will carry interest as admissible under the law. Hence the appeal of the appellant fails and hereby dismissed."*

3. From the perusal of above findings, it is evident that Tribunal has held that refund was issued within time, thus, petitioner is not entitled to interest.

4. Despite notice to learned counsel for petitioner, there is no representation. It appears that with the efflux of time, petitioner has lost its interest to pursue the instant petition.

5. ***Dismissed*** with liberty to the petitioner to move an appropriate application within six months from today, if cause survives.

(JAGMOHAN BANSAL)
JUDGE

(HARPREET KAUR JEEWAN)
JUDGE

17.11.2025
Prince Chawla

Whether Speaking/reasoned	Yes/No
Whether Reportable	Yes/No