



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

( Sr. No. 131 )

**CWP No. 20576 of 2025**

**Date of decision: 31.07.2025**

**Shagun Enterprises**

.....Petitioner

*Versus*

**Union Territory of Chandigarh and others**

.....Respondents

**CORAM : HON'BLE MR. JUSTICE DEEPAK SIBAL**

**HON'BLE MS. JUSTICE LAPITA BANERJI**

Present : Ms. Priyanka Singla, Advocate for the petitioner.

Mr. Ajay Jagga, Senior Panel Counsel, U.T., Chandigarh with  
Mr. Sachit Singla, Junior Panel Counsel, U.T., Chandigarh  
for respondents No.1 to 3.

Mr. Rishabh Kapoor, Senior Standing Counsel  
for respondent No.4.

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**DEEPAK SIBAL, J. (Oral)**

(1) Through the instant petition, in terms of the order dated 21.02.2025 passed by the Commissioner (Appeals), Central Goods & Services Tax Appeals Commissionerate, Chandigarh, the petitioner seeks refund of GST amounting to Rs.44,52,027 (along with interest) pertaining to the financial years 2017-18 and 2018-19.

(2) At the outset, learned counsel for respondents No.1 to 3 submits that the afore refund sought by the petitioner shall be disbursed to the petitioner within two weeks from today.

(3) The afore statement made by learned counsel for respondents No.1 to 3 satisfies learned counsel for the petitioner.



(4) In the light of the above, after directing respondents No.1 to 3 to remain bound by the afore statement made before this Court, this petition is disposed of.

**( DEEPAK SIBAL )**  
**JUDGE**

**31.07.2025**  
*sunil yadav*

**( LAPITA BANERJI )**  
**JUDGE**

Whether speaking/reasoned : Yes / No  
Whether reportable : Yes / No