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

**CWP-24174-2025**

**Date of decision: 21.08.2025**

**ELITE ENGINEERS THROUGH ITS PROPRIETOR**

**...Petitioner(s)**

**VERSUS**

**STATE OF HARYANA AND OTHERS**

**...Respondent(s)**

**CORAM: HON'BLE MR. JUSTICE JASGURPREET SINGH PURI**

Present:- Mr. Rahul Gautam, Advocate  
for the petitioner.

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**JASGURPREET SINGH PURI, J. (Oral)**

1. The present petition has been filed under Articles 226/227 of the Constitution of India seeking issuance of a writ in the nature of *certiorari* for quashing the order dated 17.03.2023 (Annexure P-4), vide which the application of the petitioner for refund of stamp duty has been rejected on the ground of being time barred with a further prayer to direct the respondents to decide the appeal/representation dated 31.03.2023 (Annexure P-5) in a time bound manner in light of the decision of this Court vide Annexure P-7.

2. Learned counsel for the petitioner submitted that it is a case where the petitioner was entitled for refund of the stamp duty regarding which there was a period of limitation of three months from the date of commencement of commercial production and therefore, the last date to file the refund application was 24.03.2021 but it was an admitted position that the web portal on which the



petitioner was required to file the refund application was not functioning and there was no alternative method for filing such an application. In this regard, he referred to a judgment passed by a Coordinate Bench of this Court vide Annexure P-7 in CWP-17249-2024, titled as M/s Jairaj Ancillaries Private Limited, Faridabad versus State of Haryana and others, decided on 26.03.2025, wherein it has come on record that the web portal was not functional till 27.07.2021 and submitted that the case of the petitioner is covered by the aforesaid judgment passed by a Coordinate Bench of this Court. He further submitted that so far as the present petitioner is concerned, even after the aforesaid date of 27.07.2021, the web portal was still not working and there was no alternative method for filing the application for refund and in this way, ultimately the application was filed by the petitioner on 24.12.2022.

3. Learned counsel for the petitioner further submitted that, at this stage, he is limiting his prayer only to the extent that since the petitioner has already filed representations to respondent No.1 vide Annexure P-5 and Annexure P-6, which have not even been considered till date, a direction may be issued to respondent No.1 to consider and decide the aforesaid representations in accordance with law and by considering the aforesaid judgment passed by a Coordinate Bench of this Court vide Annexure P-7.

4. On the other hand, Mr. Nitin Kaushal, Addl. A. G., Haryana submitted that he has received an advance copy of the present petition and has also sought instructions in the present case. He further submitted that considering the aforesaid limited prayer made by the petitioner seeking a direction to respondent No.1 to consider and decide the aforesaid



representations (Annexures P-5 and P-6), the State has no objection in case respondent No.1 is directed to consider and decide the aforesaid representations within a time frame work fixed by this Court and in accordance with law.

5. In view of the aforesaid facts and circumstances and the submissions made by the learned counsels for the parties, the present petition is disposed of with a direction to respondent No.1 to consider and decide the representations (Annexures P-5 and P-6) filed by the petitioner, strictly in accordance with law and also by considering the judgment passed by a Coordinate Bench of this Court vide Annexure P-7. Needless to say, adequate opportunity of hearing shall be granted to the petitioner or his counsel and thereafter, a speaking order shall be passed. The entire exercise shall be completed within a period of three months from today.

**21.08.2025**  
Chetan Thakur

**(JASGURPREET SINGH PURI)**  
**JUDGE**

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