



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

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**CWP-7590-2026 (O&M)
Decided on : 13.03.2026**

M/S SHRI GIRIRAJ CATTLE FEED INDUSTRIES

...Petitioner

Versus

STATE OF PUNJAB AND OTHERS

. . . Respondents

**CORAM: HON'BLE MR. JUSTICE HARSIMRAN SINGH SETHI
HON'BLE MR. JUSTICE VIKAS SURI**

PRESENT: Mr. Aman Bansal, Advocate for the petitioner.

Mr. Rahul Rampal, Additional Advocate General, Punjab.

Mr. T. S. Sidhu, Advocate for respondent No. 5.

HARSIMRAN SINGH SETHI, J. (Oral)

1. In the present petition, the prayer of the petitioner is for the issuance of directions to the respondents No. 5 & 6 to refund the amount of Rs. 7,43,985/- on account of the excess VAT charged from the petitioner-Firm alongwith the interest.

2. Learned counsel for the petitioner submits that qua the grievance raised in the present petition, the petitioner has already moved various representations including the latest representation addressing the managing Director of PUNGRAIN, Chandigarh dated 16.07.2024 (Annexure P-9) but the same is still pending consideration with the respondents and the petitioner will be satisfied, at this stage, in case a direction is issued to the respondents to decide the same in a time bound manner by passing an appropriate speaking order by following due process of law.

3. Notice of motion.



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4. On the asking of the Court, Mr. Rahul Rampal, Additional Advocate General, Punjab and Mr. T. S. Sidhu, Advocate who are present in Court, accept notice on behalf of the respondent-State and respondent No. 5, respectively, and they submit that in case, the representation dated dated 16.07.2024 (Annexure P-9) has been received in the office of the concerned authorities and the same is still pending consideration with the authorities concerned, the same will be decided by the competent authority within a period of **eight weeks** of the receipt of certified copy of this order by passing an appropriate speaking order in accordance with law. Further, he submits that in case, the petitioner is found entitled for grant of any relief, the same will be granted to it, otherwise due reasons for not accepting the claim of the petitioner will be mentioned in the speaking order and the said reasons will also be conveyed to the petitioner for its information and necessary action.

5. Learned counsel for the petitioner submits that keeping in view the statement of learned State counsel, the present petition may kindly be disposed of having been not pressed any further.

6. Ordered accordingly.

(HARSIMRAN SINGH SETHI)
JUDGE

(VIKAS SURI)
JUDGE

13.03.2026

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Whether speaking/reasoned:

Yes/~~No~~

Whether Reportable:

~~Yes~~/No