



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

Date of Decision: 12.01.2026

1. CWP-16297-2005 (O&M)

M/S J.C.T. LTD.

...Petitioner

Vs.

UNION OF INDIA & ORS

...Respondents

2. CWP-11518-2009

M/S J.C.T. LTD.

...Petitioner

Vs.

UNION OF INDIA & ORS

...Respondents

**CORAM:- HON'BLE MR. JUSTICE JAGMOHAN BANSAL
HON'BLE MR. JUSTICE AMARINDER SINGH GREWAL**

Present:- Ms. Sanya Thakur, Advocate
for the petitioner

Mr. Ajay Kalra, Sr. Standing Counsel
for respondent-CBIC

JAGMOHAN BANSAL, J. (ORAL)

1. On 01.12.2025, the following order was passed by this Court:-

“The petitioner through instant petition under Articles 226/227 of the Constitution of India is seeking setting aside of order dated 10.01.2005 (Annexure P-8) passed by Customs, Excise and Service Tax Appellate Tribunal (for short ‘Tribunal’) whereby its refund claim has been rejected.

Learned Senior counsel for the petitioner submits that NCLT has appointed Resolution Professional as per provisions of Insolvency and Bankruptcy Code, 2016. He cannot address argument without instructions from Resolution Professional. Notice may be issued to Resolution Professional.

Registry is directed to send notice through registered post to Mr. Hasti Mal Kachhara, M.No.9867557660, A-602, Nirmal Apartments, Pump House, Vikas Nagar, Andheri, Mumbai, Maharashtra-400093.

On the asking of Court, Mr. Bhadu agrees that he would supply copy of this order to Resolution Professional.

Adjourned to 17.12.2025.

Photocopy of this order be placed on the file of other connected case(s).”

2. Learned counsel for the petitioner submits that she has received email dated 11.01.2026 from Resolution Professional to the effect that they have already received earnest money from three EOI applicants and one resolution plan. The process of selecting successful resolution application would take three-four months.
3. The matter relates to refund of interest which was rejected by Tribunal. The matter is pending before this Court since 2005. There remains no reason to keep the matter in abeyance, accordingly disposed of with liberty to petitioner/resolution professional/successful resolution applicant to move an appropriate application if cause survives.
4. Pending application(s), if any, stands disposed of.

(JAGMOHAN BANSAL)
JUDGE

(AMARINDER SINGH GREWAL)
JUDGE

January 12, 2026
Deepak DPA

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