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

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COCP No.6409 of 2025
Date of decision: January 27th, 2026

M/s Shiv Shankar Industries

.....Petitioner

Versus

Kumar Amit, IAS and others

.....Respondents

CORAM: HON'BLE MR. JUSTICE VIKAS BAHL

Present: Mr. Aman Bansal and Ms. Anjali Bansal, Advocates
for the petitioner.

Mr. Vikas Singh, Senior Advocate
with Ms. Anamika Sheoran, Advocate
for respondent-Markfed.

Mr. Saurabh Kapoor, Additional Advocate General, Punjab,
for respondents No.2 and 3.

VIKAS BAHL, J. (ORAL)

1. Learned counsel for the petitioner has submitted that as per the order dated 18.05.2009 (Annexure P-1), VAT which had been charged on damaged wheat was to be returned to the petitioner. The relevant portion of the order (Annexure P-1) is reproduced hereinbelow:

> *"Since the damaged wheat has been held to be cattle feed covered under entry No.4 of schedule-A of the Punjab VAT Act, and is tax free item, no VAT could be charged by the Markfed from the appellant while making sales on such damaged wheat to the appellant. If any VAT had been charged, appellant shall be entitled to refund of the same.*
>
> *Appeal, as such, is accepted and it is directed that respondent State shall refund the amount/VAT which*

> *appellant has paid on purchase of damaged wheat to Markfed."*

2. Learned senior counsel appearing for respondent No.1 has submitted that since the case pertains to the year 2009, thus, they do not have the record with respect to the VAT charged from the petitioner and deposited by the Markfed with the State.

3. Learned counsel appearing for respondents No.2 and 3 has fairly submitted that in case the petitioner possesses the relevant record, the same be forwarded to the Markfed and in case Markfed applies through online mode in the prescribed format, then the said application, which would be based on the material provided by the petitioner, would be considered by respondent No.3 and a speaking order on the same would be passed within a period of three weeks from the date of receipt of the said application. It is submitted that in case any amount is found due, then the same would be credited to the Markfed.

4. Learned senior counsel for respondent No.1-Markfed has submitted that in case any such amount is credited by the respondent-State on the application made by the petitioner to the Markfed, which is to be further forwarded by the Markfed to the State, then the said amount would be paid to the petitioner. It is, however, pointed out that in case any document submitted by the petitioner is found to be not correct or there is any issue regarding the same, then the Markfed be not held responsible for the same.

5. During the course of arguments, a very fair stand has been taken

by the counsel for the petitioner as well as the contesting respondents and the present contempt petition, in view of the said stand, is disposed of with following observations/directions:

(i) The petitioner would move a representation along-with the relevant record with respect to deduction of amount on account of VAT with respect to damaged wheat, which was subject matter of dispute in the order (Annexure P-1), to the Markfed.

(ii) The Markfed would then on the basis of the said application submit an application to the respondent-State in online mode in the prescribed form along with the proof/record which the petitioner has presented to the Markfed.

(iii) Respondent No.3, as undertaken before this Court, would then consider the said application within a period of three weeks from receipt of the same and pass a speaking order on the same. In case respondent No.3 finds some amount is due on the abovesaid application, then the said amount would be credited to the account of the Markfed within a period of three weeks thereafter. It is clarified that in case any document which is forwarded by the Markfed on the representation made by the petitioner is found to be incorrect or any averment is found to be not substantiated, then the Markfed and its officials would not be responsible for the same.

(iv) The amount which would be credited in favour of the Markfed would be then forwarded by the Markfed to the petitioner within a period of three weeks thereafter.

January 27th, 2026 **(VIKAS BAHL)**
Puneet **JUDGE**

Whether speaking/reasoned	:	Yes
Whether reportable	:	No