

**CWP-6675-2025****1**

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-6675-2025**Date of decision: 11.03.2025****Avdesh Tracks(P) Ltd.****.... Petitioner****Vs.****State of Punjab and others****..... Respondents****CORAM: HON'BLE MR. JUSTICE ARUN PALLI
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA**Present: Mr. Ankit Dhiman, Advocate,
for the petitioner.**ARUN PALLI, J (Oral)**

A Mandamus is prayed for commanding respondents No.2 and 3 (Assistant Excise and Taxation Commissioner, Mohali and Excise and Taxation Officer, Ward No.12, Mohali), to process the application (FORM VAT-29), dated March 12, 2020, submitted by the petitioner within a specified time, for refund of Rs.3,66,554/-, claimed on account of excess deposit made towards advance tax/entry tax.

Learned counsel for the petitioner submits that prior to the institution of this petition, the petitioner had even served the respondent authorities with representations dated August 18, 2021 (P-2), November 05, 2024 (P-3) and January 23, 2025 (P-4), but to no avail. As a result, the subject amount is lying unutilized as is evident from “**ETTSA gateway report**” on online portal of respondent department. In essence the grievance of the petitioner is that even though, years have rolled by, but the application moved by the petitioner, referred to above, has not been taken cognizance of by the respondent department. Resultantly, the rights and interest of the petitioner are gravely impaired.

Served with the advance copy of the petition, Ms. Neha Sonawane, learned Deputy Advocate General, Punjab, for the respondents, is present in Court. At the outset, she on instructions from Mr.Shobhit Agarwal, S.T.O. Mohali, submits, that let the petition be disposed of, at this stage, to enable the respondent authorities to deal with the concerns/grievances of the petitioner and pass necessary orders, on the application moved by it.



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Learned counsel for the petitioner is agreeable to the course suggested by the learned State counsel and submits that let the petition be disposed of in terms of the statement made by her. However, he submits, for a considerable time has elapsed, the respondent authorities be directed to pass necessary orders within a specified time.

To this, learned State counsel submits that the necessary orders in this regard shall be passed within four weeks from today. Further, she submits that before any such orders are passed, the petitioner, through its authorized representative, shall also be heard. And, a formal communication in this regard will be issued, well in advance. She further submits that in case the claim of the petitioner is accepted, the amount the petitioner is entitled to, shall be refunded, as per statutory provisions.

In the wake of the position sketched out above, and in terms of the statement made by learned counsel for the parties, the petition is accordingly disposed of.

This Court is sanguine that the authority shall consider/examine the matter in the right earnest, and pass appropriate orders, within the time indicated by learned State counsel, assigning reasons in support thereof.

Needless to assert that this order shall not constitute an expression of opinion on the merits of the case of either party, for, as indicated earlier, the respondent authority shall examine the grievances of the petitioner, strictly in accordance with law.

(ARUN PALLI)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

11.03.2025
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|---------------------------|---|--------|
| Whether speaking/reasoned | : | Yes/No |
| Whether reportable | : | Yes/No |