(1989) 07 P&H CK 0078

In the Punjab And Haryana At Chandigarh

Case No : Civil Writ Petition No. 6630 of 1989

Punjab State University Text Book Board — APPELLANT

Vs

State of Punjab and Others — RESPONDENT

Date of Decision : 11-07-1989

Acts Referred:
Punjab General Sales Tax Act, 1948 — Section 12

Citation : (1990) 79 STC 216

Hon'ble Judges : Ujagar Singh, J;Madan Mohan Punchhi, J

Bench : Division Bench

Advocate : Ashok Bhan and A.K. Mittal, for the Appellant; S.S. Kang, A.A.G., for the Respondent

Final Decision : Allowed

Judgement

1. This order shall also dispose of C.W.Ps. Nos. 6631, 6632 and 6633 of 1989.

2. The Sales Tax Tribunal, Punjab, Chandigarh, entertained the appeals of the petitioner relating to four assessment years only on the payment of tax. The tax was paid by the petitioner. Later, on final hearing, the appeals were allowed. Consequently, the tax paid by the petitioner had to be refunded.

3. When the petitioner made claim to the refund as also to the statutory interest accrued thereon, the State of Punjab took shelter behind the fact that it had moved rectification applications before the Tribunal. These are statedly pending. The petitioner is here in this Court seeking a mandamus against the State of Punjab and the Excise and Taxation Officer requiring them to make refund of tax and statutory interest. The plea of the State is the same, i.e., rectification applications arc pending. In these circumstances, it is difficult for us to refuse the relief. The petitioner is entitled to the refund of tax and the statutory interest accrued thereon. If and when the rectification is allowed, the State can claim it back in accordance with law. Thus we allow this petition and grant the relief directing the State of Punjab to make the aforementioned payments to the

petitioner forthwith. The petitioner shall have his costs which arc quantified at Rs. 1,000 per petition.

