

N. V. Builders Vs. V.

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Court : Punjab and Haryana

Decided On : Mar-01-2013

Appellant : N. V. Builders

Respondent : V.

Judgement :

COCP No.1363 of 2012 [1].IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH COCP No.1363 of 2012 (O&M) Date of decision:

1. 3.2013 N.V.Builders .Petitioner v.

Vijay N.

Zade and another .Respondents CORAM: HON'BLE Mr.JUSTICE RAJESH BINDAL Present: Mr.Ashish Gupta, Advocate for the petitioner(s).Mr.V.Ramswaroop, Addl.

Advocate General, Punjab.

Rajesh Bindal J.

This order will dispose of COCP Nos.1363 to 1365 of 2012, as common questions of law and facts are involved.

The grievance of the petitioners is that though Section 10C of the Punjab General Sales Tax Act, 1948 was struck down by this Court vide judgment dated 13.8.2008

in CWP No.19579 of 2002-M/s Keshob Plants v.

Bharat Sanchar Nigam Limited & others and the amount of tax deducted at source was directed to be refunded.

In the appeal filed against the aforesaid judgment bearing LPA No.740 of 2009-M/s Cobra Instalaciones Y Services v.

State of Punjab and otheRs.decided on 26.8.2009, the judgment of Single Bench was upheld by this court with slight modification that the State was directed to pay interest on the amount to be refunded.

Though the amount of tax was refunded, however, the interest was paid only from the date of application and not from the date the tax was deducted.

Learned counsel for the respondents, on instructions from Davinder Kumar, Excise and Taxation Officer, Ludhiana-II, submitted that on account of some mis-interpretation, the amount of interest was calculated from the date of application, however, the mistake has not been rectified.

COCP No.1363 of 2012 [2].The amount of interest due to the petitioners from the date the tax was deducted till the same was refunded, reducing the amount of interest already paid shall be paid to the petitioners within a period of six weeks.

Considering the aforesaid statement made by learned counsel for the respondents, the present petitions are disposed of.

(Rajesh Bindal) Judge 1.3.2013 mk

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