CNR No:PHHC011587072025
2026:PHHC:104125-DB

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

CWP-29456-2025(O&M)
Date of decision: 28.07.2026

J K CEMENT WORKS ...**Petitioner**

Vs.

COMMISSIONER CENTRAL GOODS AND SERVICES TAX AND ANOTHER ...**Respondents**

CORAM: HON'BLE THE ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE ROHIT KAPOOR

Present: Mr. Mukul Singla, Advocate
for the petitioner.

Mr. Sourabh Goel, Senior Standing Counsel
for the respondents-UOI.

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ASHWANI KUMAR MISHRA, A.C.J. (Oral)

1. The petitioner is a Company registered under the provisions of the Companies Act, 2013, which is having a manufacturing unit at Jharli, Haryana, where it manufactures cement. It approached this Court with the grievance that though an order of refund has been passed in its favour on 29.09.2022, but despite expiry of nearly four years, the refund amount itself has not been credited to its account.

2. The reply has been filed on behalf of the Revenue stating that an appeal has been preferred against the order, whereby the petitioner's claim of refund has been allowed in appeal on 29.09.2022. Learned counsel for the Revenue states that it has filed further appeal under Section 112 of the Central Goods and Services Tax Act, 2017, before the Tribunal and in such circumstances, the amount of refund has not been credited to the petitioner's account.

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3. It is undisputed that though the petitioner's appeal was allowed way back in the year 2022, but the appeal before the Tribunal has been presented only on 27.03.2026. It does not appear that any date for hearing etc. has been fixed. In such circumstances, this Court is required to consider as to whether the amount of refund can be denied to the petitioner only because an appeal has been preferred by the Revenue before the Appellate Tribunal.

4. Admittedly, the petitioner is a company and is engaged in manufacturing of cement. The petitioner cannot be treated as a fly-by-night operator.

5. In such circumstances, it would be appropriate to direct the Revenue to release the amount of refund to the petitioner, on petitioner’s furnishing an undertaking that in case the department’s appeal is ultimately accepted and some liability is worked out against the petitioner, the same would be duly deposited in accordance with law.

6. In that view of the matter, this petition is ***disposed of*** with the observations that the respondents to release the refund amount to the petitioner upon its furnishing the aforesaid undertaking. On the furnishing of the undertaking and a certified copy of this order, the refund shall be released within a period of six weeks.

7. Pending application(s), if any, stand(s) disposed of.

(ASHWANI KUMAR MISHRA)
ACTING CHIEF JUSTICE

(ROHIT KAPOOR)
JUDGE

28.07.2026
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Whether speaking/reasoned : Yes No
Whether Reportable : Yes No