

**GIB/PB/GENPACT INDIA/29.01.2021/HC-170**

**High Court Category :** REJECTION OF REFUND CLAIM

**State :** Punjab

**Order No.:** GIB/PB/GENPACT INDIA/29.01.2021/HC-170

**Name of Entry :**  
GENPACT INDIA PVT. LTD.

**Date :** 29-01-2021

**Breif Issue :**

**FACTS AND ISSUE OF THE CASE:**

This order, propose to dispose three writ petitions i.e. CWP Nos. 10302, 18876, and 16305-2020.

In CWP Nos. 10302 and 16305-2020, the challenge is to the orders dated 27.05.2020 and 05.08.2020 (Annexures P-9 and Annexure P-1, respectively) passed by the Appellate Authority, whereby the refund claimed by the petitioners has been rejected.

In CWP-18876-2020, the petitioner has straightway approached this Court, challenging the order dated 11.09.2020 (Annexure P-1) of the Adjudicating Authority, vide which the refund claimed by the petitioner has been rejected

Having heard the counsel for the parties and ongoing through the pleadings as well as the impugned orders passed by the Adjudicating Authority/Appellate Authority, are cryptic and non-speaking and the reasons assigned for holding the petitioners to be intermediaries, do not sustain as they do not pass the test of law as has been laid down in the judgments.

**Decision of Advance Ruling Authority :**

**DECISION:**

Since the matter needs to be remanded back to the Appellate Authority in CWP Nos. 10302-2020 and 16305-2020 and to the Adjudicating Authority in CWP-18876-2020, for a fresh decision, the merits of the case, lest prejudice is caused to any of the parties.

Petitioner(s) are directed to appear before the Appellate Authority/Adjudicating Authority on 03.02.2021 at 11.00 A.M.

The concerned Authority, shall take a decision and pass an order within a period of two

weeks' with regard to the claim of the petitioners from the date of appearance of the petitioner(s), in accordance with the law. In case, the claim of the petitioners is accepted, the consequential benefits shall be granted/released to the petitioner(s), within a period of one week thereafter.