

Court No. - 3

Case :- WRIT TAX No. - 210 of 2023

Petitioner :- M/S Parul Dixit Thru. Proprietor Parul Dixit

Respondent :- State Of U.P. Thru. Prin. Secy. Deptt. Of Rural Development, Govt. U.P. Lucknow And Others

Counsel for Petitioner :- Ajay Kishor Pandey, Tanveer Ahmad Lari

Counsel for Respondent :- C.S.C.

Hon'ble Vivek Chaudhary, J.

Hon'ble Manish Kumar, J.

Heard learned counsel for petitioner and the learned Standing Counsel for the respondents/State.

Present writ petition is filed by the petitioner praying for the following reliefs:-

"i. Issue a writ, order or direction in the nature of mandamus commanding the opposite parties to make payment of GST along with interest, on the value of work done for all contracts for which agreement were entered into with PWD/RED prior to 01.07.2017.

ii. Issue a writ, order or direction in the nature of mandamus commanding the opposite party no.7, not to enforce notice reference no. 09AFUPD4289B1Z7/17-18/61 and further not to impose any penalty/charges/interest upon petitioner firm."

Petitioner claims that Value Added Tax regime was changed to G.S.T. and he has deposited certain amount as tax. Earlier the work order against which the petitioner was working, he was entitled for payment of amount along with VAT/GST amount. Although, the VAT amount was paid to the petitioner but the GST amount was not paid, hence, the petitioner could not deposit the GST amount also with the Tax Department. Petitioner claims that he is entitled to the said GST amount from the respondents. He further claims that the work was performed for the respondent no.5/Executive Engineer, Rural Engineering Department, Hardoi, U.P. and respondent no.6/Executive Engineer, Nirman Khand II, Public Works Department, Hardoi, U.P.

In the given facts and circumstances of the case, the petitioner is permitted to move a fresh representation before the respondent nos.5 & 6 annexing therewith all the documents in support of his claim, within a period of one week from today.

In case such a representation is moved by the petitioner, the respondent nos.5 & 6, shall decide the same in accordance with law by a reasoned and speaking order within a period of four weeks from the date a certified copy of this order along with representation is placed before them.

With the aforesaid directions, present writ petition is ***disposed of***.

(Manish Kumar, J.) (Vivek Chaudhary, J.)

Order Date :- 30.10.2023

Arjun/-