IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No. 20181 of 2015

Date of Decision: 21.9.2015

M/s DMR Builders Pvt. Ltd., Bathinda

....Petitioner.

Versus

The State of Punjab and another

...Respondents.

CORAM:- HON'BLE MR. JUSTICE AJAY KUMAR MITTAL.
HON'BLE MR. JUSTICE RAMENDRA JAIN.

PRESENT: Mr. Avneesh Jhingan, Advocate for the petitioner.

AJAY KUMAR MITTAL, J.

1. In this petition filed under Article 226 of the Constitution of India, the petitioner has prayed for issuance of a writ in the nature of mandamus directing the respondents that filing of copy of declaration by the petitioner is sufficient for lower deduction of WCT. Further, a direction has been sought to be issued to respondent No.2 to permit deduction of WCT @ 1.5%.

2. The petitioner is a registered dealer under the Punjab Value Added Tax Act, 2005 (in short "the Act") as also under the Central Sales Tax Act, 1956 having registration No. 037211042795. The petitioner undertakes a works contract including labour and service portion and the contractee under Section 27 of the Act is required to deduct WCT @ 6% of the sum paid to it. Vide amendment dated 9.4.2013, the rate of WCT to be deducted was increased to 6%. The petitioner made an application dated 23.2.2015 (Annexure P-1) to respondent No.2 for

deducting the WCT @ 1.5%. Since no response was received, the petitioner sent a reminder dated 2.9.2015 (Annexure P-2), but no response has been received till date. Hence, the present writ petition.

3. Learned counsel for the petitioner submitted that for the relief claimed in the writ petition, the petitioner has moved an application dated 23.2.2015 (Annexure P-1) followed by a reminder dated 2.9.2015 (Annexure P-2) to respondent No.2, but no action has so far been taken thereon.

4. After hearing learned counsel for the petitioner, perusing the present petition and without expressing any opinion on the merits of the case, we dispose of the present petition by directing respondent No.2 to decide the application dated 23.2.2015 (Annexure P-1) followed by a reminder dated 2.9.2015 (Annexure P-2), in accordance with law by passing a speaking order and after affording an opportunity of hearing to the petitioner within a period of one month from the date of receipt of certified copy of the order.

(AJAY KUMAR MITTAL)
JUDGE

September 21, 2015 **(RAMENDRA JAIN)**
gbs **JUDGE**