

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

CWP No.3863 of 2014

Date of Decision: 19.02.2015

M/s Singla Constructions and another

....Petitioner

Vs.

Haryana State Agricultural Marketing Board and others

....Respondents

**CORAM: HON'BLE MR. JUSTICE RAJIVE BHALLA
HON'BLE MR. JUSTICE AMOL RATTAN SINGH.**

Present: Mr. Puneet Bali, Senior Advocate with
Mr. Parveen Moudgil, Advocate
for the petitioner.

Mr. Ajay Jain, Advocate
for respondents No.1 to 3.

Mr. Sukhdev Sharma, Advocate
for respondent No.4.

Rajive Bhalla, J (Oral)

After addressing arguments for some time, counsel for the petitioner prays that writ petition may be dismissed as withdrawn with liberty to the petitioners to seek their alternative remedy of arbitration and appeal etc. on the following points:-

- a) that service tax is not payable as services have been rendered to a Government organization;
- b) that the petitioners even if liable to deposit service tax, the tax so deposited has to be reimbursed by the Haryana State Agricultural Marketing Board.

Counsel for the petitioner also prays that as the petitioners have to file an appeal against the order assessing the petitioners to service tax, delay in filing the appeal may be condoned.

In view of statement made by counsel for the petitioners, the writ petition is dismissed as withdrawn with liberty as prayed. In case the petitioners challenge the assessment order, by way of an appeal, the question of limitation shall be considered sympathetically.

(Rajive Bhalla)
Judge

February 19, 2015
vcgarg

(Amol Rattan Singh)
Judge