

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

CWP-9371-2015

Date of decision:- 13.05.2015

M/s Deepak Builders, Ludhiana

...Petitioner

Versus

Engineering Projects (India) Ltd. and others

...Respondents

CORAM: HON'BLE MR. JUSTICE S.J. VAZIFDAR, ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE G.S. SANDHAWALIA

Present: Mr. D.V. Sharma, Senior Advocate,
with Ms. Shivani Sharma, Advocate,
for the petitioner.

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S.J. VAZIFDAR, A.C.J. (ORAL)

The petitioner seeks an order directing the respondents to refund the amounts deducted towards service tax and labour cess together with interest. The alleged claim even according to the petitioner arose in the year 2008. The petitioner has invited our attention to correspondence, namely, letter dated 04.02.2009 from the respondents to the Labour Commissioner seeking confirmation whether labour cess is applicable to the project in question. The Labour Commissioner by a letter dated 19.02.2009 stated that the matter regarding the liability to pay labour cess on constructions completed prior to 11.11.2008 was under consideration. Our attention was not invited to any other communication in this regard.

2. As regards the service tax, our attention was invited to a letter dated 07.07.2011 addressed by the respondents to the petitioner stating that the pending issues were being looked into.

3. The grievance is that no decision has been taken.

4. We are not inclined to grant the reliefs of payment in this writ petition and in any event at this stage. Even, according to the petitioner, the final decision has not been taken regarding the claims. We are unaware at

this stage as to whether the decision has been taken or not. Our observations are based only on the correspondence to which our attention has been invited. In the event of the decisions not having been taken, it is open to the petitioner to adopt appropriate proceedings for recovery in accordance with law. We make it clear that we express no opinion regarding either the maintainability or the genuineness of the petitioner's claims.

5. The writ petition is disposed of in the aforesaid terms.

(S.J. VAZIFDAR)
ACTING CHIEF JUSTICE

(G.S. SANDHAWALIA)
JUDGE

13.05.2015
Amodh