IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

COCP No. 1707 of 2015 (O&M)
Date of decision: 12.5.2016

Mantar Singh

.. Petitioner

v.

D. P. Reddy and others

.. Respondents

CORAM: HON'BLE MR. JUSTICE RAJESH BINDAL

Present: Mr. Ashish Gupta and Mr. Puneet Kansal, Advocates for the petitioner(s).

Mr. Jagmohan Bansal, Addl. Advocate General, Punjab.

...

Rajesh Bindal J.

This order will dispose of a bunch of petitions bearing COCP Nos. 1707, 1986 to 2000, 2289 to 2298, 2696, 2725 to 2727, 3313 to 3321 of 2015; 79 to 81 and 96 to 103 of 2016, as common questions of law and facts are involved.

The petitioners herein were not party to the writ petition in which the order was passed declaring the provisions of Section 10-C of the Punjab General Sales Tax Act, 1948 (for short, 'the Act') as ultra vires and for refunding the amount of tax deducted. The judgment of the learned Single Judge was upheld in appeal in LPA No. 740 of 2009—M/s Cobra Instalaciones Y Services v. State of Punjab and others, decided on 26.8.2009, wherein the Division Bench of this court directed for grant of interest.

The petitioners herein are contractees. The tax has been deducted. Refund thereof has been sought. Firstly, there is no direction as such in the case of any of the petitioners before this court. Further Section 10-C of the Act provided for provisional payment of tax in the kind of advance tax. The tax so deposited was adjustable in the actual tax liability determined. It is not the case of the petitioners that they had filed their returns and the credit of the tax so deposited for the period from 2000-01 to 2004-05 had not been granted. The taxability of the transaction as such is not in dispute.

Considering the aforesaid factual matrix, in my opinion, no case is made out for interference in the present contempt petitions for holding the respondents guilty of committing contempt of this court.

Accordingly, all the petitions are dismissed.

(Rajesh Bindal)
Judge

12.5.2016
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