

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No. 1314 of 2016

Date of Decision: 22.1.2016

M/s Construction Technique Kinjal JV, Amritsar

....Petitioner.

Versus

State of Punjab and others

...Respondents.

**CORAM:- HON'BLE MR. JUSTICE AJAY KUMAR MITTAL.  
HON'BLE MRS. JUSTICE RAJ RAHUL GARG.**

PRESENT: Mr. J.S. Bedi, Advocate for the petitioner.

**AJAY KUMAR MITTAL, J.**

1. In this writ petition filed under Articles 226/227 of the Constitution of India, the petitioner has prayed for issuance of a writ in the nature of mandamus directing the respondents to decide the application dated 2.11.2015 (Annexure P-1) requesting for grant of nil rate of certificate under Section 27(10) of the Punjab Value Added Tax Act, 2005 (in short “the Act”).

2. The petitioner was placed with the contract by the Punjab Heritage and Tourism Promotion Board for restoration of Gobindgarh Fort situated at Amritsar and Qila Mubarak at Patiala and the petitioner assigned the entire work to sub-contractor, i.e. “Construction Technique”. The entire purchase and sale was to be conducted by the Construction Technique and it was responsible for all tax liabilities due under the Act. No sale had occurred in the hands of the petitioner and, therefore, no liability accrued to the petitioner and deduction in terms of Section 27 of

the Act was required to be made where taxable turnover was involved. Therefore, in the present case, the entire tax liability was on the Construction Technique. The petitioner made an application dated 2.11.2015 (Annexure P-1) to respondent No.3 for grant of nil rate of certification under Section 27(10) of the Act, but to no effect. Thereafter, a reminder dated 18.11.2015 (Annexure P-2) was sent, 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 2.11.2015 (Annexure P-1) to respondent No.3 followed by a reminder dated 18.11.2015 (Annexure P-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.3 to take a decision on the application dated 2.11.2015 (Annexure P-1), in accordance with law by passing a speaking order and after affording an opportunity of hearing to the petitioner within a period of two months from the date of receipt of certified copy of the order.

**(AJAY KUMAR MITTAL)**  
**JUDGE**

**January 22, 2016**  
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**(RAJ RAHUL GARG)**  
**JUDGE**