

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP No. 2284 of 2017 (O&M)
Date of Decision : 29.03.2017

Deepak Kumar Sharma and others

...Petitioners

Versus

M/s SRS Real Estate Limited and others

...Respondents

**CORAM: HON'BLE MR. JUSTICE S.J. VAZIFDAR CHIEF JUSTICE
HON'BLE MR. JUSTICE ANUPINDER SINGH GREWAL**

Present: Mr. Jitender Malik, Advocate for the petitioners.

Mr. Sandeep Goyal, Advocate for the respondents No. 1 and 2.

Mr. Lokesh Sinhal, Additional Advocate General, Haryana.

S.J. Vazifdar, C.J.(Oral)

CM No. 4797-CWP of 2017

Application is allowed and written statement filed on behalf of respondents No. 1 and 2 is taken on record, subject to all just exceptions.

CWP No. 2284 of 2017

The petitioners have sought orders for quashing demand notices (Annexure P-3) issued by the developers in respect of the amount payable under the Vat Amnesty Scheme and towards Service Tax. It is not necessary to consider this prayer for a mere demand by the respondents against the petitioners does not make the petitioners liable. The respondents would have to adopt proceedings in accordance with law to recover the amounts, if not paid by the petitioners. In the event of the respondents not complying with any of their obligation including issuance of NOC, the petitioners' remedy lies at least in the first instance of approaching the authorities under the Haryana Development and Regulation of Urban Areas Act, 1975.

The petitioners' main grievance is that the respondents are illegally demanding the Vat payable under the Haryana Vat Act.

Mr. Goyal, learned counsel appearing on behalf of the private respondents/developers states that the developers have availed of an Amnesty Scheme and are making payment of the amounts as per the Scheme in lieu of Vat. He further states that the developers will demand from the flat purchasers their proportionate share limited to the extent of the amounts paid by the developers under the Amnesty Scheme. Mr. Goyal further states that in the event of the flat purchasers making payment of 50% of their share under the Scheme by 08.05.2017 and 25% of their share by 07.07.2017 and the balance 25% by 07.10.2017, the developers will not charge any interest or any other charge relating to the liability under the Scheme. Needless to add that the amounts payable would be after giving credit towards any amount that has already been paid.

This is without prejudice to Mr. Goyal's contention that this writ petition is not maintainable. We clarify that we have merely recorded the statements made by the petitioners and the private respondents. The parties are always at liberty to adopt any other proceedings in respect of their rights, if any.

The writ petition is, accordingly, disposed of.

(S.J. VAZIFDAR)
CHIEF JUSTICE

29.03.2017
kanchan

(ANUPINDER SINGH GREWAL)
JUDGE

Whether speaking/reasoned

Yes/No

Whether reportable

Yes/No