

IN THE HIGH COURT OF PUNJAB & HARYANA AT
CHANDIGARH

CWP-4180-2018 (O&M)
Date of Decision: 21.05.2018

M/s Surinder Arora Enterprises

--Petitioner

Versus

State of Punjab & others

--Respondents

CORAM:- HON'BLE MR.JUSTICE AJAY KUMAR MITTAL,
ACTING CHIEF JUSTICE
HON'BLE MR.JUSTICE TEJINDER SINGH DHINDSA

Present:- Mr. Deepak Gupta, Advocate for
Mr. Jagmohan Bansal, Advocate,
Mr. J.S. Bedi, Advocate,
Mr. Sandeep Goyal, Advocate,
Mr. Shashank Shekhar, Advocate
for the petitioners.

Mr. Avinit Avasthi, A.A.G., Punjab.

Mr. Tajender K. Joshi, Advocate,
Mr. Anil Chawla, Advocate,
Mr. S.K. Sharma, Advocate
Mr. Arun Gosain, Advocate &
Mr. Sourabh Goel, Advocate for respondents.

AJAY KUMAR MITTAL.ACJ (Oral)

This order shall dispose of CWP Nos.4180, 4361, 4362, 4367, 5263, 5264, 5278, 5683, 6038, 7663, 7907, 8105, 8345, 8814, 9251, 9256, 11985 & 12114 of 2018 as according to learned counsel for the parties the primary issue which requires consideration by this Court, is identical in all the cases. In view of the fact that the main order was passed in **CWP-4180-2018** on 25.4.2018, the facts have been extracted from the same.

2. Petitioner in CWP No.4180 of 2018 claims to be registered under Punjab VAT Act (in short PVAT Act) as well as CST Act and under the GST Act, 2017. The petitioner is filing the VAT returns along with annual statements well in time as per the provisions of the PVAT Act and discharging the due liabilities.

3. According to the petitioners with the introduction of GST Act, 2017, the petitioners have migrated to GST Act and due to which certain difficulties are being faced by them as well as by other assesseees. In such circumstances, they have approached this Court for redressal of the grievances.

4. On 25.4.2018, it was brought to the notice of the Court that Delhi High Court had dealt with similar matters by a common order dated 09.04.2018 passed in *W.P.(C) 1300/2018* titled as *Sare Realty Projects Private Limited Vs. Union of India & others* and other connected petitions.

5. Accordingly, while adjourning these matters for today, petitioners were granted liberty to approach the Nodal Officer or the Redressal Committee concerned for redressal of their grievances in accordance with the Circular No.39/13/2018-GST dated 3.4.2018. It has been stated that majority of the petitioners have already approached the Nodal Officer or the Redressal Committee concerned by submitting their respective representations but the same have not been adjudicated and no decision has been taken thereupon so far.

6. After hearing learned counsel for the parties, perusing the present petitions and without expressing any opinion on the merits of the cases, we dispose of the present petitions by granting liberty to those petitioners who have not filed any representation to file detailed and comprehensive representations raising all the pleas as raised in the present writ petitions before the Nodal Officer within a period of five days from the date of receipt of certified copy of the order. It is directed that in the event of representations being filed by the petitioners within the aforesaid period of five days from the date of receipt of the certified copy of the order,

such representations as well as the representations already filed, shall be forwarded to the I.T. Redressal Committee concerned within next fifteen days after verification by the G.S.T.N and the Committee shall thereafter decide the same in terms of clause 5.4 of Circular No.39/13/2018-GST dated 3.4.2018 by passing a speaking order and after affording an opportunity of hearing to the petitioners within a period of four weeks from the date of receipt of the representations. The petitioners shall be entitled to lead any evidence to substantiate their claim before the concerned authority.

(TEJINDER SINGH DHINDSA)
JUDGE

(AJAY KUMAR MITTAL)
ACTING CHIEF JUSTICE

21.05.2018

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Whether speaking/reasoned:	Yes/No
Whether Reportable:	Yes/No