IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP No. 9539 of 2018
Decided on : 18.12.2018

M/s AVR Impex

. . . Petitioner(s)

Versus

State of Punjab and another

. . . Respondent(s)

CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MRS. JUSTICE MANJARI NEHRU KAUL

PRESENT: Mr. Karanyog Singh Riar, Advocate for
Mr. Aalok Jagga, Advocate
for the petitioner(s).

Mr. Pankaj Gupta, Addl. AG, Punjab.

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<u>AJAY KUMAR MITTAL, J. (Oral)</u>

The petitioner has approached this Court under Articles 226/227 of the Constitution of India, seeking a writ in the nature of *Mandamus*, for directing the respondents to release the admitted and sanctioned payments amounting to ₹1,00,750/- pertaining to the sanctioned bills (Annexures P-5, P-10 & P-15), which according to the petitioner have been illegally retained by the respondents along with interest @ 12% per annum, for which the number of reminders have been made by the petitioner vide Annexures P-4, P-9 and P-14, however, no such decision has been taken thereon by the respondents so far. Petitioner has further prayed for issuing direction to the respondents to comply with Section 201 and other ancillary provisions of the Income Tax Act, 1961 (in short 'the Act') and deposit the Tax Deducted at Source (TDS), which is stated to be not done in complete contravention to Section 201 of the Act.

2. In the writ petition, the petitioner has claimed that the petitioner was allotted three different tenders for construction of Pump chamber size 3.70 x 4.30

Meters along with its ancillary construction at three different places falling within the Division of respondent No.2. Respondent No.2 while making the payment had deducted TDS in the year 2013-14 & 2014-15. However, the said amount has not been deposited with the taxation authorities.

3. Notice of motion had been issued and in response thereto, short reply by way of affidavit has been filed on behalf of respondents No.1 & 2, wherein, it has been stated that all the taxes deducted from the petitioner have been deposited with the appropriate authorities, the details of which are as under:

2013-14, 4th Quarter						
Sr. No.	Challan No.	Date	Challan Amount	Gross Amount	Income Tax	Remarks
1	00012	13.01.14	Rs.39,258/-	Rs.16,12,900/-	Rs.39,258/-	Income Tax
2014-15, 4th Quarter						
2	00006	19.03.15	Rs.61,961/-	Rs.1,80,412/-	Rs.3,608/-	Income Tax
3	00015	26.03.2015	Rs.53,564/-	Rs.6,46,751/-	Rs.12,935/-	Sale Tax

Further details of outstanding bills have been given as below:-

Sr. No.	**Head**	**Division Voucher No.**	**Date**	**Amount**	**Remarks**
1	8443 (Civil Deposit)	70	27.07.2018	Rs.35,039/-	
2		71	27.07.2018	Rs.25,081/-	
3		72	27.07.2018	Rs.32,500/-	
			Total	**Rs.92,620/-**	

4. According to the learned State counsel, the amount payable to the petitioner is ₹ 92,560/- and not ₹ 1,00,750/-, as claimed by the petitioner due to calculation error. It was stated that the amount of ₹ 92,620/- (₹ 60 in excess), has since been released to the petitioner. Further, the TDS on account of income tax has also been deposited with the concerned authorities and certificates in that regard have been issued to the petitioner.

5. In view of the above, it was urged that the present writ petition has been rendered infructuous and may be disposed of as such.

6. Ordered accordingly.

(AJAY KUMAR MITTAL)
JUDGE

(MANJARI NEHRU KAUL)
JUDGE

December 18, 2018
J.Ram

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