IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

Civil Writ Petition No. 27995 of 2019 (O&M)
Date of Decision: 18.12.2019

The Saroop Singh Wala Labour & Construction Society Limited, Post Office Guruhar Sahai, Tehsil Guruhar Sahai, District Ferozepur, through its Manager Darshan Lal

.... Petitioner

Versus

State of Punjab and others

.... Respondents

CORAM: HON'BLE MR. JUSTICE JASWANT SINGH
HON'BLE MR. JUSTICE SANT PARKASH

Present: Mr. Parvez Chugh, Advocate for the petitioner.

Mr. Pankaj Gupta, Additional Advocate General, Punjab for the respondents/State.

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JASWANT SINGH, J. (ORAL)

Grievance of the petitioner is that respondent No. 3 has deducted the tax at source but failed to deposit the complete amount and issue statutory certificate-VAT-28 as well as Form-16A of the Income Tax Act.

Upon notice, an affidavit dated 05.12.2019 of Sh. Gurpreet Singh Dhillon, Block Development and Panchayat Officer-cum-Executive Officer, Panchayat Samiti Zira, District Ferozepur (respondent No. 4) stands filed, the relevant para Nos. 5 to 8 thereof read as under:-

> *" 5. That, in this regard, it is submitted that the answering respondent has already refunded the amount of TDS deducted form the sale tax amounting to Rs. 3,44,789.00/- of financial year 2015-16 and for the assessment year 2016-17. Similarly answering respondent has already made the refund of Rs. 6,13,311.00/- as TDS deducted from the sales tax for*

the financial year 2016-17 and assessment year 2017-18, to the petitioner on 26.11.2019 through Public Financial Management System (PFMS) in his account with Vijaya Bank. A photocopy of the PFMS is being annexed herewith as ***Annexure R-1****. Mere perusal of the PFMS shows that a total sum of Rs. 9,58,100.00/- as TDS of Sale Tax stands deposited in the account of the petitioner on 26.11.2019.*

6. That is pertinent to mention here that the above amount of TDS has been deposited in the account of the petitioner on his request made by him vide letter dated 18.4.2019.

7. That with regard to refund of Income Tax deducted from the petitioner society for the financial year 2015-2016 (Rs. 1,32,249/-) and 2016-2017 (Rs. 1,99,989/-) i.e. total amount of Rs. 3,32,238/-, it is submitted that a sum of Rs. 1,23,936/- stands deposited till 1.6.2017 and the remaining amount of Rs. 2,08,302/- remains to be deposited with the Income Tax Department, which will be deposited expeditiously i.e. approximately within 4 weeks by the department of the answering respondent.

8. That delay in depositing the above amount on account of TDS of Sales Tax and Income Tax has occurred because there were some deficiencies in the work done by the petitioner, which have been removed by the petitioner Society recently. Accordingly, thereafter, the steps were taken by the department of the answering respondents to deposit the above amounts of TDS of Sales Tax as well as of Income Tax, which is neither intentional nor deliberate. Moreover, the answering respondent tender unconditional apology for the same. ”

In view of the above stand of the respondents/State, it is conceded that nothing more survives for adjudication in the present writ petition and the same has become infructuous.

Disposed of as infructuous.

The respondents/State shall be bound by its stand as reflected in the aforesaid affidavit dated 05.12.2019.

(JASWANT SINGH)
JUDGE

December 18, 2019
'dk kamra'

(SANT PARKASH)
JUDGE

Whether Speaking/reasoned	*Yes/No*
Whether Reportable	*Yes/No*