IN THE HIGH COURT OF MANIPUR
AT IMPHAL

WP(C) No. 280 of 2020

1. ***Manipur Hill and Plain Contractors Association*** having Regd. No. 2316/SR/77, represented by the President Thouchom Nodiachand Singh, aged about 75 years, S/O (Late) Th. Tomba Singh of Thangmeiband Lourungpurel Leikai, P.O. & P.S. Imphal West, District – Imphal West, Manipur.
2. All Manipur PWD Contractors Association having Regd. No. 224/M/SR/2006, represented by the President Laishram Guni Singh, aged about 72 years, S/O (L) Khamba Singh, resident of Kakwa Pukhri Maning, P.O. Canchipur & P.S. Singjamei, Imphal West District, Manipur.
3. All Tribal Contractors Association, having Regd. No. 291/M/SR/2007, represented by the President L.S. Ashelli, aged about 69 years, S/O (L) L.S. Shisou, resident of Panmei Colony, Sangakpham, P.O. & P.S. Porompat, Imphal East District, Manipur.

…Petitioners

- Versus -

1. The State of Manipur represented by the Addl. Chief Secretary (RD & PR), Government of Manipur at Babupara, P.O. & P.S. Imphal West, District – Imphal West, Manipur – 795001.
2. The Rural Road Engineering Department, Manipur State Rural Roads Development Agency (MSRRDA), Government of Manipur represented by the Chief Engineer. 4th Floor Secured Building Complex, North AOC, 2nd MR Gate, Imphal, Manipur, P.O. & P.S. Imphal West, District – Imphal West, Manipur – 795001.
3. The Chief Engineer (Empowered Officer) MSRRDA Manipur, Imphal. 4th Floor Secured Building Complex, North AOC, 2nd MR Gate, Imphal, Manipur, P.O. & P.S. Imphal West, District – Imphal West, Manipur – 795001

…Respondents

(VIDEO CONFERENCE)

B E F O R E
HON'BLE MR. JUSTICE KH. NOBIN SINGH

O R D E R

17.06.2020

[1] Heard Shri M. Devananda, learned Advocate appearing for the petitioners while Shri Niranjan Sanasam, learned Government Advocate appearing for the respondents.

[2] According to the petitioners, they are the associations of various contractors. The Director (F&A), National Rural Infrastructure Development Agency, Ministry of Rural Development, Government of India addressed a letter dated 06/06/2018 to the Principal Secretary/ Secretary of Nodal Departments of PMGSY (State/UT), Empowered Officers/ CEOs & Chief Engineers of SRRDAs, General Managers Finance (NEAs) laying down the guidelines to be followed by them in the implementation of the provisions of the Goods and Service Tax Act in respect of the contract works. Thereafter, the Financial Controller, MSRRDA, Manipur wrote a letter dated 24/12/2019 to the Chief Engineer (RED/ MSRRDA), Manipur with regard to the implementation of the Goods and Service Tax Act for contract works. It is clearly seen that under the said letter for the contract works under phase-IX, GST has not been work out which is evident from the two work orders dated 21/02/2017 and 28/08/2018. Moreover, as per the statutory provisions of the Goods and Services Act, 2017, deduction of the GST has to be made from the net value of the total amount and not from the gross value. But the authorities had made deduction under the

GST, although such deduction is not permissible in respect of PMGSY Phase-IX for construction of roads. Being aggrieved by the action of the respondents, the petitioners jointly submitted a representation dated 19/02/2002 to the Chief Engineer (RED/MSRRDA), Manipur requesting for refund of the amount deducted in the name of GST which was received by the Chief Engineer on 20/02/2020 but no action was taken and accordingly, another representation dated 30/05/2020 was submitted for refund of the amount deducted in the name of GST. According to the petitioners, the deduction made by the respondents is unreasonable, arbitrary and being violative of Article 19(g) of the Constitution of India and hence, the instant writ petition has been filed by them.

[3] When the matter is taken up for consideration, it has been submitted by Shri M. Devananda, learned counsel appearing for the petitioners that the instant writ petition can be disposed of by issuing an innocuous order and accordingly, the writ petition stands disposed of with the direction that the respondents shall consider the representations dated 19/02/2020 and 30/05/2020 submitted by the petitioners and dispose of the same within a month from the date of receipt of a copy of this order by speaking order in respect thereof.

JUDGE

Victoria

WAIKHOM TONEN MEITEI Digitally signed by WAIKHOM TONEN MEITEI Date: 2020.06.19 14:58:58 +05'30'