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HIGH COURT OF CHHATTISGARH, BILASPUR

Writ Petition (T) No. 26 of 2020

M/s Tejas Construction And Infrastructure Private Limited, Pune, A Company Duly Incorporated Under The Companies Act, 1956, Through Its Assistant General Manager Mr. Rajesh Dattatreya Pawar, Having Its Registered Office At C-44, Shrinath Plaza, 2nd Floor, Dnyaeshwar Paduka Chowk, FC Road, Shivaji Nagar, Pune (MS)

---- Petitioner

Versus

1. State Of Chhattisgarh Through The Principal Secretary, Urban Administration And Development Department, Mahanadi Bhawan, Mantralaya, Atal Nagar, Nava Raipur, District Raipur, Chhattisgarh

2. Ambikapur Municipal Corporation Through Commissioner, District Surguja, Chhattisgarh

3. The Commissioner, Municipal Corporation, Ambikapur, Chhattisgarh

4. Principal Commissioner, Central Goods And Services Tax, Excise Bhawan, Tikrapara, Raipur, Chhattisgarh

---- Respondents

For Petitioner	:	Mr. Vivek Chopda, Advocate
For State/Respondent 1	:	Mr. V. R. Tiwari, Addl. Advocate General
For Respondent 4	:	Mr. Maneesh Sharma, Advocate
For Respondents 2 & 3	:	None

Hon'ble Shri Justice P. Sam Koshy

Order On Board

16.06.2020

1. The dispute in the present writ petition is in respect of the non-reimbursement of the differential amount of GST paid by the petitioner

to the respondents in the course of execution of a contract that he had entered into with the respondent no.2.

2. According to the counsel for the petitioner, in terms of agreement/contract entered into between the parties, he was entitled for reimbursement of any tax paid in addition to the tax rate which was already prevailing which the petitioner was required to pay. The petitioner refers to the tender conditions reflected in the tender documents.

3. The contention of the petitioner is that when the contract was entered into, the GST law had not come into force and it is only subsequent to the petitioner's entering into an agreement with the respondent no.2 that the GST law came into force and therefore in terms of the clause dealing with taxes, the petitioner is entitled for reimbursement of the differential amount of tax paid by him in the light of the taxes which he has given under the GST Law.

4. At this juncture, counsel for the petitioner submits that his grievance as of now would be redressed if the respondents 2 & 3 are directed to take a decision on the claim of the petitioner for reimbursement of GST that he has made vide Annexure P-8. He also prays for liberty to file a fresh additional claim giving complete details in respect of his claim and other relevant documents that he has in his support.

5. Given the limited relief that the petitioner prays for at this juncture, the writ petition stands disposed of with liberty to the petitioner to file a detailed representation in addition to the claim that he has already made within a period of 2 weeks from the date of receipt of copy of this order. That on receipt of the fresh representation, the respondents 2 &

3 are directed to take a decision on the same in accordance with the circulars of the State Govt. and the rules and guidelines governing the field, at the earliest preferably within a period of 60 days from the date of receipt of the fresh representation. If required, the respondents 2 & 3 can also seek instructions in this regard from the State Govt.

6. The writ petition accordingly stands disposed of.

Sd/-
P. Sam Koshy
Judge

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