NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR

WPT No. 41 of 2020

M/s D.A. Enterprises Through Its Proprietor Dinesh Kumar Mishra, S/o Shri R.B. Mishra, Ro C-63, Alka Avenue, Near Uslapur Station, District- Bilaspur, Chhattisgarh., District : Bilaspur, Chhattisgarh

---- Petitioner

Versus

1. State Of Chhattisgarh Through The Secretary, Water Resources Department Mahanadi Bhawan, Atal Nagar, Nava Raipur, District- Raipur, Chhattisgarh., District : Raipur, Chhattisgarh
2. Chief Engineer Hasdeo Basin, Water Resources Department, Bilaspur, District- Bilaspur, Chhattisgarh., District : Bilaspur, Chhattisgarh
3. Superintending Engineer Water Resources Department, Circle Bilaspur, District- Bilaspur, Chhattisgarh., District : Bilaspur, Chhattisgarh
4. Executive Engineer Maniyari Water Resources Division, Mungeli, Chhattisgarh., District : Mungeli, Chhattisgarh

---- Respondents

For Petitioner	:	Mr. Aniket Verma, Advocate
For State/Respondent	:	Mr. V. R. Tiwari, Addl. AG

Hon'ble Shri Justice P. Sam Koshy

Order on Board

25/06/2020

1. The petitioner in the present writ petition is challeging the inaction on the part of the respondents so far as return of additional tax to be paid by the petitioner in the light of the introduction of the new tax regime under the GST Law.

2. Facts of the case is that the petitioner is a Civil Contractor and he has entered into an agreement with the State Government for certain execution of civil nature of work. As per the agreement the petitioner had to pay all the tax. However on account of the new tax regime that has come w.e.f. 01.08.2017 i.e. GST Law, the petitioner had to pay certain additional taxes above the taxes which were prevailing at the time of agreement.

3. According to the petitioner, under the rules and regulations governing the field, the respondent authorities are to refund the additional tax burden suffered by the petitioner on account of introduction of new tax law. It is the further contention of the petitioner that for the said return of the additional tax burden, the petitioner has made repeated approach to the State Authorities, however, there has not been any decision on the said application till date. The petitioner refers to an order passed in WPC 460/2020 in the case of **Manish Pipes Pvt. Ltd. Vs. State of Chhattisgarh Vs. Others** and prays for similar relief.

4. To this limited relief sought for by the petitioner, State counsel does not have any objection.

5. Accordingly, the writ petition stands disposed of with a direction to the respondent No.2 to take a decision on the representation that the petitioner has made for the refund of the additional tax burden suffered by the petitioner.

6. It is expected that respondents shall take a decision at the earliest preferably within a period of 60 days from the date of reciept of copy of this order. It is also expected that while deciding the same, State authorities would consider the rules, regulations, guidelines and general conditions of agreement prevailing on the subject matter.

7. The writ petition accordingly stands disposed of.

Sd/-
(P. Sam Koshy)
Judge

Rohit