NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

WP(C) No. 2312 of 2020

1. M/s Maa Harsiddhi Infra Developers Pvt. Ltd. Through Its Director K B E Rao, Having Registered Office At Bunglow No. 83, Peepal Type-I, (Chhattisgarh) Housing Board Colony, Boriyakala, Near Sadani Darbar, Raipur Chhattisgarh,
2. K B E Rao, S/o Late Koda Appanna, Aged About 43 Years Director Of M/s Maa Harsiddhi Infra Developers Pvt Ltd. Having Registered Office At Bunglow No. 83, Peepal Type- I, (Chhattisgarh) Housing Board Colony, Boriyakala, Near Sadani Darbar, Raipur Chhattisgarh.

---- Petitioners

Versus

1. Chhattisgarh State Power Distribution Company Limited A Government Of Chhattisgarh Undertaking, Through Its Chief Engineer (St-Re) Cspdcl, Raipur Chhattisgarh,
2. The Managing Director, Chhattisgarh State Power Distribution Company Limited, Raipur Chhattisgarh,

---- Respondents

For Petitioner : Mr. Manay Nath Thakur, Adv.

Hon'ble Shri Justice P. Sam Koshy

Order on Board

08.10.2020

1. The limited request which the petitioners in this writ petition have made, is for an appropriate direction to the respondents No. 1 & 2 to take a decision on the representation that the petitioners have made in respect of payment of the increase tax that the petitioners had to pay pursuant to the introduction of the GST Law.

2. According to the petitioners, it was mutually agreed between the parties at the time of execution of the agreement that either of the case whether it is a decrease in tax or increase in tax, it would be suitably adjusted. For ready reference clause 14.2, of the General

Condition of Contract which is also part of the work order, is reproduced here-in-under:-

> "14.2 In case of reduction of taxes & others statutory duties during the scheduled contract period employer shall take the benefit of reduction in taxes/duties so supplies from the date of reduction.
>
> In case of increase in taxes & duties during the scheduled contract period the employer shall revise the prices as per new duties/taxes for the supplies to be made during the remaining delivery period as per terms & conditions of the purchase order.
>
> Any Increase in taxes and other statutory duties/levies after the expiry of scheduled delivery date shall be to the suppliers account. However, benefit of any decrease in these taxes/duties shall be passed on the employer by the bidder.

3. Given the limited relief that the petitioners seek, the writ petition at this juncture is disposed of directing the respondents No. 1 & 2 to take an appropriate decision on the representation so made by the petitioners at the earliest preferably within a period of 90 days from the date of receipt of copy of this order. In addition, the petitioners would also be entitled to make a fresh representation along with a copy of the order of this Court, if they so want.

4. The writ petition accordingly stands disposed of.

Sd/-
(P. Sam Koshy)
Judge

Jyotijha