

HIGH COURT OF CHHATTISGARH AT BILASPUR**WP(T) No. 220 of 2018**

West India Construction Company Western Chambers, 1/3, Akash Ganga, Bhilai-490001, Chhattisgarh Through Ashok Kumar Jain, S/o Late Shri C.D. Jain Aged 64 Years, R/o Bhilai 490001, Chhattisgarh., Chhattisgarh

---- Petitioner**Versus**

State Of Chhattisgarh Through Chief Engineer, Public Health Engineering Department, Public Works Department, Raipur, Chhattisgarh., District : Raipur, Chhattisgarh

----Respondent

For Petitioner	:	Mr. Vinay Kumar Jain, Advocate.
For State	:	Mr. Sudeep Verma, Dy. G.A.

Hon'ble Shri Justice P. Sam Koshy**Order on Board****11/08/2020**

1. The grievance of the petitioner in the present writ petition is the in action on the part of the respondent in not taking a decision on the application for refund of GST which has been levied from the petitioner and which according to the petitioner was on an extra burden incurred by the petitioner. This according to the petitioner is a taxation which was not in force when the agreement was entered into between the petitioner and the respondent.
2. Counsel for the petitioner submits that the Respondent/State Counsel themselves vide notification dated 29.01.2018 have decided to refund of the excess GST levied under similar situation.
3. Given the limited grievance that the petitioner has raised, this Court is of the opinion that the writ petition itself can be disposed of in the light of the notification dated 29.01.2018. The respondent is directed to decide the application of the petitioner dated 15.05.2018 and the reminder made to such application regarding refund of the excess GST paid by the petitioner. Let the respondent take a decision in accordance with

law and the notification in force at the earliest preferably within a period of 60 days from the date of receipt of copy of this order.

4. Needless to mention that the claim of the petitioner for refund of excess GST paid by him should not come in the way of the respondent in settling the final bills of the petitioner for the work which he has executed, the undisputed claim can any time be settled.
5. With the aforesaid observation/direction, the writ petition accordingly stands disposed of.

Sd/-

(P. Sam Koshy)
Judge

Jyotijha