

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

CWP No. 4092 of 2019 (O&M)

Date of Decision: 04.03.2020.

Gulshan Rai Jain-II

.....Petitioner

Versus

Housing Board Haryana and another

.....Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY TEWARI
HON'BLE MR. JUSTICE AVNEESH JHINGAN**

Present: Mr. Jagmohan Bansal, Advocate
for the petitioner.

Ms. Neha Awasthi, Advocate
for respondent No.1.

Mr. Anshuman Chopra, Advocate
for respondent No.2.

AJAY TEWARI, J.(Oral)

1. This petition was filed on the ground that respondent No.1 could not had deducted tax from the petitioner and deposited with respondent No.2 the Goods and Service Tax Department.

2. The main issue about deductibility of the tax has been answered in favour of the petitioner by the respondents. Both respondents have admitted that the tax was not liable to be deducted. Out of ₹39 lakh odd amount deducted as tax, a sum of ₹10,94,637/- was deposited with the Service Tax Department and the same has been credited to the petitioner. Regarding the remaining amount, a plea has been taken that this money has been retained on account of arbitration cases initiated by the petitioner.

3. Learned counsel for the petitioner states that the money involved in the arbitration cases is much less.

4. In the circumstances, we deem it appropriate to dispose of this petition at this stage by directing the petitioner to move a formal application for refund before respondent no.1 during the period of two weeks' from the date of receipt of certified copy of this order. Respondent No.1 shall pass a speaking order within a period of four weeks' thereafter.

5. Since the main case has been disposed of, the pending Civil Misc. Application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(AVNEESH JHINGAN)
JUDGE

04.03.2020
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Whether speaking/reasoned:	Yes
Whether Reportable:	No