IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

Date of decision: 28.05.2021

1. CWP No.9015 of 2021 (O&M)

Gee City Builders Pvt. Ltd. ...Petitioner

Vs.

Union of India and others ...Respondents

2. CWP No.8987 of 2021 (O&M)

Gee City Builders Pvt. Ltd. ...Petitioner

Vs.

Union of India and others ...Respondents

3. CWP No.9038 of 2021 (O&M)

Gee City Builders Pvt. Ltd.

...Petitioner

Vs.

Union of India and others

...Respondents

CORAM: HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE ARCHANA PURI

Present: Mr. Rajesh Sethi, Advocate,
for the petitioner(s).

Mr. Rajesh Katoch, Advocate,
for the respondents.

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Ritu Bahri, J.

This order will dispose of CWP Nos.9015, 8987 and 9038 of

2021 together as common questions of law and facts are involved in all the petitions.

Learned counsel for the respondents has sent a decision/office memo dated 20.05.2021 issued by the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) as per which, the full amount of interest levied or leviable related to the disputed tax shall be waived. The assessee's case is covered by the said Frequently Asked Questions (FAQs) and computation of the amount payable under Section 3 of "*Vivad se Vishwas*" should not include interest chargeable/charged on disputed tax.

Keeping in view the above fact, all these petitions (CWP Nos.9015, 8987 and 9038 of 2021) are disposed of by giving liberty to the respondents to recompute the amount to be paid by the petitioner(s) after calculating the interest in accordance with the clarification dated 20.05.2021. This exercise shall be completed by the respondents within a period of one month from the date of receipt of certified copy of this order.

(RITU BAHRI)
JUDGE

(ARCHANA PURI)
JUDGE

28.05.2021
ajp

Whether speaking/reasoned : Yes/No
Whether reportable : Yes/No