IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.23700 of 2021

Chandra Sekhar Jena …. **Petitioner**

Mr. Sachidananda Padhee, Advocate

-versus-

State of Odisha & others …. **Opposite Parties**

Mr. P.P. Mohanty, AGA

CORAM:
JUSTICE JASWANT SINGH
JUSTICE M.S. SAHOO

ORDER (Oral)
21.01.2022

Order No.

01. **1.** This matter is taken up through Virtual Mode.

2. The petitioner is a Contractor who had executed a contract on 15.07.2017 for the work "Construction of HL Bridge over local Nallah on Dyke-III to Nakamamudi Road in the District of Malkangiri under Biju Setu Yojana".

3. The grievance of the petitioner is that the Department of Rural Works is not reimbursing the differential tax amount arising out of change in tax regime from Value Added Tax (VAT) to Goods and Service Tax (GST) with effect from 1st July, 2017.

4. It is contended that the Opposite Party-Department is obligated to consider the claim for reimbursement of the differential tax, in the light of the guidelines relating to works contract under GST issued by the Finance Department, Government of Odisha vide Office memorandum No.FIN-CTI-TAX-0045-2017/38535/F dated 10th December, 2018.

It is claimed that in spite of representation dated 15.01.2020 in the aforesaid regard, no action has been taken.

5. Mr. Padhee, learned counsel for the petitioner submits that the present writ petition being identical to W.P.(C) No.23906 of 2020, the same may be disposed of in terms of the order dated 13th January, 2021, passed in W.P.(C) No.23906 of 2020.

Mr. P.P. Mohanty, learned counsel for the State-Opposite Parties does not dispute the said position.

6. In view of the agreed stand between the parties, that the present writ petition is fully covered by the decision rendered in W.P.(C) No.23906 of 2020 passed by the Division Bench of this Court on 13.01.2021, we hereby allow the present writ petition in the same terms.

7. Accordingly the petitioner is permitted to supplement the already filed representation by filing a fresh comprehensive representation before the appropriate authority within four weeks from today. If such a representation is filed, the competent authority will consider and dispose of the same, in the light of the aforesaid revised guidelines dated

10th December, 2018 issued by the Finance Department, Government of Odisha, as expeditiously as possible, but not later than 30th April, 2022.

8. If the petitioner will be aggrieved by the decision of the authority, it will be open for him to challenge the same.

9. No coercive action shall be taken against the petitioner till 30th April, 2022.

10. To reiterate, the writ petition is allowed in the above terms.

As the restrictions due to resurgence of COVID-19 situation are continuing, learned counsel for the parties may utilize a printout of the order available in the High Court's website, at par with certified copy, subject to attestation by the concerned advocate, in the manner prescribed vide Court's Notice No.4587, dated 25th March, 2020, modified by Notice No.4798, dated 15th April, 2021, and Court's Office Order circulated vide Memo Nos.514 and 515 dated 7th January, 2022.

(Jaswant Singh)
Judge

(M.S. Sahoo)
Judge

January 21st, 2022
Cuttack

AKK