121 IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CWP-26645-2022 (O&M)
Date of Decision:21.11.2022

Navrang Infrastructures Inc.

.......Petitioner

Versus

Commissioner, CGST & anr.

.....Respondents

CORAM: HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA
HON'BLE MR. JUSTICE SANJIV BERRY

Present:- Mr. Mukul Singla, Advocate for the petitioner.

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TEJINDER SINGH DHINDSA J. (Oral)

Petitioner is a proprietorship concern and stated to be engaged in construction activities.

Instant writ petition has been filed seeking a mandamus directing the respondents to release an amount of Rs.8,70,418/- that the Haryana Housing Board had deposited on behalf of the petitioner towards service tax.

Counsel submits that the petitioner had constructed flats for Housing Board and the Board in turn had deducted certain amounts from the running bills and deposited the same as service tax with the respondent-department. Further asserted that the petitioner alongwith certain other contractors had approached this Court in terms of filing different writ petitions and a view was taken that no service tax is payable on the contract for construction of BPL houses. As such the amount deducted by the Board and deposited with the department as service tax was liable to be refunded.

Counsel submits that with regard to such prayer, petitioner has already filed representations/claim petitions and he would be satisfied if the writ petition were to be disposed of with a direction to the competent authority to take a decision thereupon expeditiously.

We find such request to be just and reasonable.

In view of the above and without even ascertaining the correctness of the averments made in the petition, the writ petition is disposed of with a direction to the Commissioner, Central Goods & Service Tax, GST Bhawan, Gurugram, Haryana, to look into the matter against the backdrop of a representation dated 21.07.2022 (Annexure P-9) and to take a final decision thereupon in accordance with law within a period of two months from the date of receipt of certified copy of this order.

Disposed of.

It is clarified that we have not examined the claim of the petitioner on merits.

(TEJINDER SINGH DHINDSA)
JUDGE

(SANJIV BERRY)
JUDGE

21.11.2022
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Whether speaking/reasoned : Yes/No
Whether reportable : Yes/No