

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

138

CWP No.11722 of 2023

Date of decision:29.05.2023

M/S GAANESH KARTIKEY CONSTRUCTIONS PVT. LTD. Petitioner

Versus

UNION OF INDIA AND ORS.

.... Respondents

**CORAM: HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA**

Present : Mr.. Sandeep Singh, Advocate for the petitioner.

RITU BAHRI, J. (oral)

In the present petition the petitioner is seeking issuance of direction to respondent No.5 to deposit Rs.1,90,988/- i.e. the amount deducted from the third running bills under Section 51 of the Central Goods and Services Tax Act, 2017 & State Goods and Services Tax Act, 2017 against the GSTIN number of the petitioner with the GST portal maintained by respondent No.1. This deduction as TDS @2% is not showing on the GST portal. A detailed representation has been made by the petitioner on 29.12. 2022 (Annexure P-5) to the Executive Engineer, Construction Division, PWD B& R, Pathankot to deposit the TDS on time and to pass the credit to the deductee. The petitioner is facing unnecessary hardship due to negligence on the part of the department.

Notice of motion.

Mr. Gurinderjit Singh, Sr. Panel Counsel accepts notice on behalf of Union of India and Mr. Saurabh Kapoor, Addl. A.G., Punjab accepts notice on behalf of the respondent-State.

Without expressing any opinion on the merits of the case, present petition is disposed of by giving direction to respondent No.5 to look into the representation dated 29.12.2022 (Annexure P-5) and take a final decision thereon, in accordance with law, within a period of four weeks from the date of certified copy of this order.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

29.05.2023
Jyoti-IV

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