

2023:PHHC:136040

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

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CWP-22768 of 2019

Date of decision: 18.10.2023

Dharam Pal and Co.

...Petitioners

Versus

State of Haryana and Anr

...Respondents

CORAM: HON'BLE MR. JUSTICE VINOD S. BHARDWAJ

Present: Mr. Ajay Shekhawat, Advocate for the petitioners.

Mr. Vivek Chauhan, Addl.AG, Haryana.

VINOD S. BHARDWAJ, J. (ORAL)

Prayer made in the present petition is for issuing directions to the respondents to refund Rs.17,13,105/- along with interest @ 18% per annum that has been deducted on account of sales tax.

Learned counsel for the petitioner contends that the aforesaid deduction from the running bills of the petitioner has been made illegally towards sale tax notwithstanding that the GST has already been deducted from the same bills.

Upon notice, written statement of K.S. Mahla, Executive Engineer, Safidon Water Services Division, Safidon, District Jind has been filed wherein it has been averred that the Department of Revenue, Ministry of Finance Government of India issued guidelines regarding tax deduction at source under GST vide F.No.S.31011/11/2018-ST-I-DoR dated 14.09.2018 despite the fact that GST had come into force w.e.f 01.07.2017. The aforesaid provisions of GST were to come into force w.e.f 01.10.2018.

Learned counsel for the respondents contends that the sale tax was thus rightly deducted in terms of the guidelines issued by the Department of Revenue, Ministry of Finance Government of India and that GST deposit had been made by the petitioners himself.

Hence prior to 01.10.2018, the tax was being deducted at source in terms of the aforesaid guidelines and that any deposit by the petitioner towards GST at his own end cannot be attributed as a lapse on the ends of the respondents-Departments. The petitioner may, if so advised, take recourse to seek benefit of the amount deposited in excess and claim input credit wherever due before the competent Forum.

Faced with the above, learned counsel does not press this petition, at this stage so as to take recourse to alternative remedy available to him in accordance with law for espousing his grievance and seeking benefit/refund of the amount claimed to be deposited by him in excess of his liability.

Disposed of as not pressed with the liberty aforesaid.

18.10.2023

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(VINOD S. BHARDWAJ)
JUDGE

Whether speaking/reasoned:- Yes/No

Whether reportable:- Yes/No

