

**Serial No.06**  
**Regular List**

**HIGH COURT OF MEGHALAYA**  
**AT SHILLONG**

WP(C). No. 167 of 2023

Date of Decision :01.05.2024

M/s. Prasad Construction Company  
H/o Tarajan Path,  
Jorhat – 785001, Assam.

...Petitioner

-Versus-

1. Union of India  
Represented through Chief Engineer,  
Spread Eagle Falls, Shillong-793011.
2. Chief Engineer Shillong Zone,  
Spread Eagle Falls, Shillong-793011.
3. Garrison Engineer, Shillong Division,  
Shillong – 793002.
4. Controller of Defence Account (CDA),  
Udayan Bhavan, Narangi,  
Guwahati- 781171, Assam.
5. Senior Account Officer,  
Office of the Controller of Defence Account,  
Udayan Bhavan, Narangi,  
Guwahati- 781171, Assam.

...Respondents.

**Coram:**

**Hon'ble Mr. Justice H.S.Thangkhiew, Judge.**

---

**Appearance:**

For the Petitioner/Appellant(s) : Ms. P.D.B.Barauh, Sr. Adv. with  
Mr. B.A.Wanswett, Adv.

For the Respondent(s) : Dr. N.Mozika, DSGI with  
Ms. K.Gurung, Adv.

---

- |     |                                                        |        |
|-----|--------------------------------------------------------|--------|
| i)  | Whether approved for reporting in<br>Law journals etc: | Yes/No |
| ii) | Whether approved for publication<br>in press:          | Yes/No |
- 

**JUDGMENT AND ORDER (ORAL)**

1. The petitioner is before this Court for re-verification of the Minus Final Bill where it has been shown that there is deduction of VAT and Labour Cess.

2. It has been submitted that the price quoted by the petitioner was already inclusive of VAT and other taxes, but in the Final Bill, the VAT percentage was wrongly added in the price quoted, and instead, it has been shown that the Final Bill based on minus side required the petitioner to deposit a sum of ₹ 56,05,861/- in favour of the respondent Garrison Engineer.

3. Today, when the matter was taken up, Dr. N.Mozika, learned DSGI assisted by Ms. K.Gurung, learned counsel for the respondents, on instruction had produced a communication from the Garrison Engineer dated 30<sup>th</sup> March, 2024, which shows that in fact the Minus Final Bill amount is only ₹ 3,31,916/-, which is payable by the petitioner.

4. In view of this development, the parties pray that the instant writ petition be closed.

5. Considering the submissions and having examined the letter dated 30<sup>th</sup> March, 2024, it appears that nothing remains for consideration in the instant writ petition as the writ petitioner is also agreeable to pay the Minus Final Bill of ₹3,31,916/-, subject to other claims that they may have with regard to the contract.

6. Accordingly, the writ petition is disposed of and the impugned letter dated 16<sup>th</sup> November, 2022, where the said demand has been made is set aside and quashed. Matter stands closed and disposed of.

7. Copy of the letter dated 30<sup>th</sup> March, 2024 is taken on board and made part of the record.

**Judge**

Meghalaya  
01.05.2024  
"Samantha PS"