2024:BHC-NAG:13207-DB

IN THE HIGH COURT OF JUDICATURE AT BOMBAY NAGPUR BENCH, NAGPUR

WRIT PETITION NO. 6371 OF 2023

(Krishna Vinod Khandelwal and others vs. Union of India and others)

Office Notes, Office Memorandum of Coram, appearances, Court's orders of directions and Registrar's orders.	*Court's or Judge's order*

Mr.A.D.Bhate, Advocate for petitioner.
Mr.I.J.Damle, AGP for respondent Nos.2 and 3.
Mr.M.S.Sharma, Advocate for respondent No.4.

CORAM : AVINASH G. GHAROTE & ABHAY J. MANTRI, JJ.

DATE : DECEMBER 04, 2024

1) The only question in the petition is, the claim of the petitioners for refund of GST @18%, w.e.f. 06.03.2023 as per the revised GST rate on the work being done by the petitioners for the respondent No.4 under the various work orders. Though the GST payable earlier was @12% the same has been increased to @18% w.e.f. 13.07.2022.

2) Clause No.13 of one of the work orders dated 19.05.222 (page 53) indicates that the GST shall be paid by the petitioners on the amount of bill of work as per prevailing rate of GST during the period of work done on production of GST paid vouchers for the duration of the work. This being the position, if there is upward revision of the rates of GST upon the work being done by the petitioners, they would be entitled to its refund upon the respondent No.4 being satisfied of that GST having been paid by the petitioners at the revised rate.

3) The petition is therefore, disposed of by directing the petitioners, to place the bills for the work done indicating payment of GST at the revised rate of 18% with the respondent

No.4, who shall consider them and upon being satisfied, grant a refund at the revised rate.

4) The petitioners have agreed to submit the relevant documents to the respondent No.4 within period of one week, who shall verify and take a decision thereupon within a week thereafter.

(ABHAY J. MANTRI, J.) **(AVINASH G. GHAROTE, J.)**

KOLHE