

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

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**(I) CWP-7112-2025 (O&M)
Date of Decision : May 29, 2025**

DHINGRA BROTHERS (INDIA) -PETITIONER

V/S

STATE OF PUNJAB AND ORS. -RESPONDENTS

(II) CWP-7115-2025 (O&M)

DHINGRA BROTHERS INDIA -PETITIONER

V/S

STATE OF PUNJAB AND ORS. -RESPONDENTS

(III) CWP-7119-2025 (O&M)

DHINGRA BROTHERS INDIA -PETITIONER

V/S

STATE OF PUNJAB AND ORS. -RESPONDENTS

(IV) CWP-7121-2025 (O&M)

DHINGRA BROTHERS INDIA -PETITIONER

V/S

STATE OF PUNJAB AND ORS. -RESPONDENTS

(V) CWP-7134-2025 (O&M)

DHINGRA BROTHERS INDIA -PETITIONER

V/S

STATE OF PUNJAB AND ORS. -RESPONDENTS

(VI) CWP-7135-2025 (O&M)

DHINGRA BROTHERS INDIA -PETITIONER

V/S

CWP-7112-2025 (O&M) and connected cases **2**

STATE OF PUNJAB AND ORS. **-RESPONDENTS**

(VII) CWP-7136-2025 (O&M)

DHINGRA BROTHERS INDIA **-PETITIONER**

V/S

STATE OF PUNJAB AND ORS. **-RESPONDENTS**

(VIII)CWP-7138-2025 (O&M)

DHINGRA BROTHERS INDIA **-PETITIONER**

V/S

STATE OF PUNJAB AND ORS. **-RESPONDENTS**

(IX) CWP-7139-2025 (O&M)

DHINGRA BROTHERS INDIA **-PETITIONER**

V/S

STATE OF PUNJAB AND ORS. **-RESPONDENTS**

(X) CWP-7140-2025 (O&M)

DHINGRA BROTHERS INDIA **-PETITIONER**

V/S

STATE OF PUNJAB AND ORS. **-RESPONDENTS**

(XI) CWP-7141-2025 (O&M)

DHINGRA BROTHERS INDIA **-PETITIONER**

V/S

STATE OF PUNJAB AND ORS. **-RESPONDENTS**

(XII) CWP-7148-2025 (O&M)

DHINGRA BROTHERS INDIA **-PETITIONER**

V/S

STATE OF PUNJAB AND ORS. **-RESPONDENTS**

(XIII)CWP-7194-2025 (O&M)

DHINGRA BROTHERS INDIA

-PETITIONER

V/S

STATE OF PUNJAB AND ORS.

-RESPONDENTS

(XIV) CWP-7222-2025 (O&M)

DHINGRA BROTHERS INDIA

-PETITIONER

V/S

STATE OF PUNJAB AND ORS.

-RESPONDENTS

(XV) CWP-10586-2025 (O&M)

M/S SKG INFRATECH PVT. LTD.

-PETITIONER

V/S

STATE OF HARYANA AND ORS.

-RESPONDENTS

CORAM: HON'BLE MR. JUSTICE KULDEEP TIWARI

Present: Mr. Amit Dhawan, Advocate
for the petitioner
(in all writ petitions except CWP-10586-2025).

Mr. Ankit Midha, Advocate
for the petitioner (in CWP-10586-2025).

Mr. Teevar Sharma, A.A.G, Punjab
for all the respondents (in CWP-7112-2025,
CWP-7119-2025, CWP-7138-2025, CWP-7139-2025);
for the respondent No.1 (in remaining writ petitions).

Ms. Pushpanjali Bisht, Advocate for
Mr. T.S. Sidhu, Advocate
for the respondents No.2 and 3 (in CWP-7148-2025).

Mr. Abhilaksh Gaind, Advocate, with
Mr. Rakesh Roy, Advocate for
for the respondents No.2 and 3 (in CWP-7135-2025,
CWP-7136-2025, CWP-7141-2025);
for the respondents No.2 to 4 (in CWP-7115-2025,
CWP-7121-2025, CWP-7134-2025, CWP-7140-2025,
CWP-7194-2025 and CWP-7222-2025).

KULDEEP TIWARI, J. (ORAL)

CM-8653-CWP-2025, CM-8654-CWP-2025, CM-8650-CWP-2025, CM-8667-CWP-2025, CM-8652-CWP-2025, CM-8668-CWP-2025, CM-8649-CWP-2025, CM-8474-CWP-2025, CM-8655-CWP-2025, CM-8669-CWP-2025 AND CM-8443-CWP-2025

1. As prayed for, all these applications are **allowed**. The speaking orders/annexures sought to be placed on record through these applications, are ordered to be taken on record, subject to all just exceptions.

MAIN CASES

2. The learned counsels representing the respondents submit that, in deference to the hereinafter extracted order passed by this Court on 29.04.2025, speakings orders have been passed on the petitioner(s)' representation(s) by the authority(ies) concerned.

“2. All these writ petitions embody an alike prayer appertaining to issuance of directions upon the respondent(s) to release the amount of difference of GST of the work(s) executed by the petitioner along with interest.

3. The learned counsel for the petitioner submits that, earlier the respondent(s) paid the amount on the basis of CSR rates, which were inclusive of Tax/GST @ 12%, whereas, the GST Council of India has increased the rate of Tax/GST of the work(s) in question from 12% to 18%, vide Office Memorandum, dated 18.11.2022. Owing to this change in the Tax/GST rates, the burden of additional tax liability fell on the petitioner. Consequently, the petitioner submitted separate representation(s) to the respondent(s) concerned, thereby requesting to pay the difference amount. However, neither the payment of the difference amount has been made to the petitioner, nor any decision has been made on petitioner's representation(s). In this way, the indolent and lackadaisical approach of the respondent(s)/authority(ies) concerned has propelled the petitioner to institute these writ

petitions for redressal of its grievance.

4. The learned counsel for the petitioner fairly submits that, at this stage, the petitioner would be satisfied in case a direction is passed upon the respondent(s) concerned to decide the representation(s), which are enclosed with these writ petitions, in a time bound manner.

5. Notice of motion.

6. Mr. Sahil R. Bakshi, A.A.G., Punjab, waives service of notice on behalf of all the respondents (in CWP-7112-2025, CWP-7119-2025, CWP-7138-2025, CWP-7139-2025, CWP-7148-2025), and, on behalf of the respondent No.1 (in remaining writ petitions).

7. Mr. Abhilaksh Gaind, Advocate, waives service of notice on behalf of the respondents No.2 and 3 (in CWP-7135-2025, CWP-7136-2025, CWP-7141-2025), and, on behalf of the respondents No.2 to 4 (in CWP-7115-2025, CWP-7121-2025, CWP-7134-2025, CWP-7140-2025, CWP-7194-2025 and CWP-7222-2025). He submits that, there is no objection in case a direction is passed upon the respondent(s) concerned to decide the apposite representation(s) in a time bound manner.

8. Without evincing any opinion as regards the merits of these writ petitions, or, as regards the claim of the petitioner, this Court deems it appropriate to direct the competent authority, amongst the respondents (in all these writ petitions), to make final decision on all the apposite representations submitted by the petitioner within 15 days from today, and, in case any payment is found outstanding, the same shall forthwith be released in favour of the petitioner. Moreover, a copy of the decision so taken, shall be placed on record on the subsequent date of hearing.

9. It is made clear that, in case of non-compliance of the direction (supra), the competent authority shall cause personal appearance before this Court on the subsequent date of hearing.

10. List on 29.05.2025, in the urgent list.

11. It is made clear that, on the subsequent date of hearing, no request for adjournment would be entertained on behalf of either side.

12. A photocopy of this order be placed on file of each connected case.”

3. Since the petitioner(s)' representation(s) have already been decided by passing speaking orders, therefore, no further direction is required to be passed. Hence, all these writ petitions are closed. However, in case, the petitioners have any grievance against the speaking orders/decision (supra), they are at liberty to take the apposite legal recourse for redressal thereof.

4. In case, any of the speaking orders/decision (supra) has not yet been communicated to the petitioner(s), the authority(ies) concerned is directed to ensure the communication thereof to the petitioner(s) concerned within 15 days from today.

5. Disposed of accordingly.

6. A photocopy of this order be placed on file of each connected case.

May 29, 2025
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(KULDEEP TIWARI)
JUDGE

Whether speaking/reasoned	:	Yes/No
Whether Reportable	:	Yes/No