

130

2025:PHHC:124998-DB



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

CWP-27099-2025

Date of decision : 11.09.2025

Yash Mittal

...Petitioner

Vs.

**Haryana State Industrial &
Infrastructure Development Corporation
Ltd.**

...Respondent

**CORAM: HON'BLE MR. JUSTICE ANUPINDER SINGH GREWAL
HON'BLE MR. JUSTICE DEEPAK MANCHANDA**

Present: Mr. Nitin Garg, Advocate
for the petitioner (Through Video Conference).

ANUPINDER SINGH GREWAL, J.(Oral)

The petitioner is seeking a direction to the respondent to refund the rebate of 5% along with interest to him in making the full payment of cost of the industrial plot.

2. Learned counsel for the petitioner submits that petitioner had been allotted industrial plot on 14.06.2024. It was stipulated in the terms and conditions of the allotment that in the event of petitioner making full payment within a period of 45 days, he would be entitled to rebate of 10% on plot cost. The petitioner made the deposit of the entire amount on 29.07.2024 after deducting 1% TDS amounting to Rs.2,29,275/- as mandated by Section 194IA of the Income Tax Act. However, due to technical glitch in the website of the Income Tax Department, he could not make the payment of TDS on 29.07.2024, but on the very next day, he made the payment of the TDS i.e.

Rs.2,29,275/-. In this regard, learned counsel has referred to the copy of the challan generated on 29.07.2024 and receipt dated 30.07.2024, which have been appended with the petition as Annexures P-3 and P-4, respectively. The petitioner ought to be granted the benefit of rebate of 10%. The petitioner has sent a representation in this regard on 29.09.2024 (Annexure P-5) to the Managing Director, HSIIDC, Sector-6, Panchkula, but no action has been taken so far and therefore, he may be directed to consider and decide his representation in a time bound manner.

- 3. Issue notice to the respondents.
- 4. At the asking of the Court, Mr. Deepak Bhardwaj, Addl.A.G., Haryana, accepts notice on behalf of the respondent.
- 5. Heard.
- 6. In the afore-noted facts, we deem it appropriate to dispose of the petition with a direction to Managing Director, HSIIDC, Sector-6, Panchkula, to consider and decide the representation of the petitioner dated 29.09.2024 (Annexure P-5) in accordance with law within a period of one month from the date of receipt of certified copy of this order.

(ANUPINDER SINGH GREWAL)
JUDGE

(DEEPAK MANCHANDA)
JUDGE

11.09.2025
vanita

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