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

142 **CWP-14048-2026**
Date of Decision: 06.05.2026

M/S JAI PARKASH GARG CONTRACTOR ...Petitioner

Vs.

STATE OF HARYANA AND ORS. …Respondents

CORAM:- HON'BLE MR. JUSTICE JAGMOHAN BANSAL

Present:- Mr. Sandeep Bhatia, Advocate and
Mr. Kamal Gupta, Advocate
for the petitioner

Ms. Svaneel Jaswal, Addl. A.G. Haryana
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<u>JAGMOHAN BANSAL, J. (ORAL)</u>

1. The petitioner through instant petition under Articles 226/227 of the Constitution of India is seeking direction to respondents to reimburse Goods and Service Tax (for short 'GST') @ 18% on the works executed by it instead of restricting it to 12% in accordance with policy instructions and notifications dated 01.02.2023 and letters dated 14.02.2023 and 12.10.2023 issued by Finance Department, Government of Haryana. It is further seeking direction to respondents to decide its legal notice dated 25.03.2026.

2. The petitioner is a Government Contractor. The respondents issued Notice Inviting Tender on 29.09.2023 wherein the petitioner was declared successful bidder and allotted work. It claims that it has been paid GST @12% instead of 18%. It submitted its grievance regarding non-reimbursement of GST on Haryana Engineering Works Portal which

was replied by the respondents by observing that the tender was based on old Haryana Schedule of Rates (HRS) and GST was included in the said rates. It sent legal notice dated 25.03.2026 to respondents but to no avail.

3. Learned State counsel submits that competent authority would examine whether petitioner is entitled to reimbursement of GST @ 18% or 12%.

4. In the wake of statement of learned State counsel, the petition stands disposed of.

5. If it is found that petitioner is entitled to GST @18% then the differential amount be released in its favour.

6. Pending application(s), if any, stands disposed of.

(JAGMOHAN BANSAL)
JUDGE

May 06, 2026
Deepak DPA

Whether Speaking/reasoned	Yes/No
Whether Reportable	Yes/No