

**HIGH COURT OF CHHATTISGARH, BILASPUR****WPC No.5468 of 2022**

M/s Gordhandas Gobindram A Company incorporated under the companies Act, 1956 having its office at A 52, Jairam Complex G.E. Road Raipur, District Raipur (CG) through its Power of Attorney holder Mr.Dheeraj Jadhvani, S/o Amrit G. Jadwani, aged about 48 years, R/o Ahmedji Colony, Civil Lines, Raipur, District Raipur (CG)

---- Petitioner

Versus

1. State of Chhattisgarh, through Secretary, Public Works Department, Raipur, District Raipur (CG)
2. Engineer-in-Chief, Public Works Department, Nirman Bhawan, North Block, Sector-19, Capital Complex, Nava Raipur, Atal Nagar, Dist.Raipur (CG)
3. Chief Engineer, C.G. P.W.D. Bridge Construction Zone Raipur, Nirman Bhawan, North Block, Sector-19, Capital Complex, Nava Raipur, Atal Nagar, Dist.Raipur (CG)
4. The Superintending Engineer, C.G. PWD Bridge Construction Circle Raigarh (CG)
5. Executive Engineer, C.G. PWD Bridge Construction Division Bilaspur (CG)
6. Sub-Divisional Officer, P.W.D. Bridge Construction, Sub-Division No.1, Bilaspur (CG)

---- Respondents

For Petitioner: Mr.Harsh Wardhan, Advocate  
For Respondents/State: Mr.Ghanshyam Patel, Govt.Advocate

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**Hon'ble Shri Justice P. Sam Koshy**  
**Order on Board**

**20/12/2022**

1. The instant writ petition has been filed by the petitioner in respect of additional tax liability incurred by the petitioner in the light of GST law introduced w.e.f. 1.7.2017 onwards.
2. The matter pertains to the contract / work order given to the petitioner prior to the introduction of the GST law. The petitioner on account of the introduction of new GST law was required to pay certain additional tax liability, which the petitioner now intends to get it refunded from the respondents. Reliance has been placed by learned



counsel for the petitioner on the order of the State Government itself dated 10.10.2018, wherein the respondent-Public Works Department itself has taken a policy decision to ensure the reimbursement of additional tax liability incurred by the contractors in respect of contracts, which were awarded prior to 1.7.2017 i.e. the date from which the GST law came into force. Learned counsel for the petitioner further relies upon the order of this Court in WPT No.94 of 2020 (**M/s D.A.Enterprises v. State of Chhattisgarh and others**), wherein under identical set of facts, this Court has allowed the said writ petition i.e. WPT No.94 of 2020 on 17.11.2022.

3. On the other hand, learned State Counsel submits that subject to the petitioner furnishing a fresh claim along with all relevant proof of the additional tax liability incurred by the petitioner by producing documents in respect of the additional payment that the petitioner was required to be paid on account of the introduction of the GST law, the claim of the petitioner shall be considered in terms of the order of the State Government dated 10.10.2018 (Annexure P-2).

4. Considering the submissions of learned counsel for the parties and also taking into consideration the judgment of this Court in the case of **M/s D.A.Enterprises** (supra), the writ petition as of now stands disposed of permitting the petitioner to approach respondents No.2 to 5 in terms of the order of the State Government dated 10.10.2018 (Annexure P-2). The petitioner is also required to produce before the authority concern necessary proof of the additional tax liability incurred on account of the introduction of the GST law within a period of one week. Subject to the petitioner approaching respondents No.2 to 5 along with fresh claim and necessary proof, the respondents-authorities shall scrutinize the same and take a decision within a further period of 90 days from the date of receipt of claim of the petitioner along with copy of this order keeping in mind the order of the State Government dated 10.10.2018 (Annexure P-2). No cost(s).

Sd/-  
(P. Sam Koshy)  
Judge