2026:CGHC:24635

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NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR

WPT No. 268 of 2023

*** -** M/s Vinod Kumar Jain Through Its Proprietor Mr. Vinod Kumar Jain S/o Hanuman Prasad Jain, Aged About 57 Years, R/o College Road, Jashpurnagar, Jashpur, Chhattisgarh

... Petitioner

Versus

1 - State Of Chhattisgarh Through The Secretary, Department Of Housing And Environment, Having His Office At Mahanadi Bhawan, Atal Nagar, Nava Raipur, District Raipur, Chhattisgarh

2 - Chhattisgarh Housing Board Through Its Commissioner, Paryawas Bhavan Sector-19, North Block Nava Raipur, Atal Nagar, District Raipur 492002

3 - Additional Commissioner Chhattisgarh Housing Board Paryawas Bhavan Sector-19, North Block Nava Raipur, Atal Nagar, District Raipur – 492002

4 - Executive Engineer Chhattisgarh Housing Board, Division Kondagaon, D.N.K. Of Road, Sumati Complex, Kondagaon, Pin No. - 494226

... Respondents

For Petitioner	:	Mr. Sumit Kesharwani, Advocate holding the brief of Mr. Apurv Goyal, Advocate
For Respondent No. 1	:	Ms. Anuradha Jain, Dy. Govt. Advocate
For Respondents No. 2 to 4	:	Mr. Anumeh Shrivastava, Advocate

Hon'ble Shri Justice Rakesh Mohan Pandey
Order on Board

18/06/2026

1. Heard on admission.

2. The petitioner has preferred the instant writ petition seeking the following relief(s):-

> "**10.1** That, this Hon'ble Court may kindly be pleased to issue a writ/writs, direction/directions, order/orders to the Respondents to reimburse the GST amount paid by the Petitioner firm; or alternatively.
>
> **10.2** That, this Hon'ble Court may kindly be pleased to issue a writ/writs, direction/directions, order/orders to the Respondents to decide the representation dated 25/09/2023.
>
> **10.3** That, this Hon'ble Court may kindly be pleased to grant any other relief(s), which is deemed fit and proper in the aforesaid facts and circumstances of the case."

3. Learned counsel for the petitioner would submit that pursuant to Tender No.18486 issued by Respondent No.2 in which petitioner was a successful bidder, an agreement (no. 03/2017-18) was entered into between the petitioner and the respondent No. 4 on 05.08.2017. While submitting bid document, petitioner had calculated and quoted price for services, considering prevailing tax implications up to July 2017. Subsequently, percentage of GST rate was enhanced from 10-12% to 18% and which was made effective from 01.7.2017. It is further submitted that various departments of Government of Chhattisgarh have acknowledged the issued and have issued department wise orders to mitigate the additional tax burden resulting from the GST implementations. He would further submit that petitioner has paid all the taxes as per new regime and therefore, he has made representation dated 25.9.2023 for reimbursement of GST, but, his representation has not been decided by respondent authorities, therefore, he prays that this petition may be disposed of directing respondents No.2 and 4 to consider and decide the representation

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within a stipulated period. He would next submit that petitioner is also ready to move fresh representation for redressal of his grievance.

4. Learned counsel appearing for respondents No. 2 to 4 would submit that he has no objection to allow the limited prayer of the petitioner.

5. Having considered the submissions putforth by learned counsel for both the parties, the petitioner is directed to file fresh representation in this regard within two weeks from today and in turn, respondents No.2 and 4 are directed to consider and decide the same within an outer limit of 60 days in accordance with applicable laws and rules, if earlier representation dated 25.9.2023 has already not been decided.

6. Respondents No.2 and 4 are expected to keep in mind previous orders passed by this Court in respect of similar cases.

7. With the above observation and direction, the writ petition stands disposed of.

8. It is made clear that this Court has not touched the merit of the case.

Sd/-
(Rakesh Mohan Pandey)
Judge

vatti