

IN THE HIGH COURT OF JHARKHAND AT RANCHI
W.P.(C) No. 2022 of 2019

M/s. Hills Trade RK, (JV) Gurgaon through its authorized signatory
Shailendra Kumar Mehta, S/o Yugal Kishore Mehta, having
registered address at Om Enclave, Flat No. 202, 2nd Floor, Block-A,
Heerabag, PO & PS-Sadar, District-Hazaribagh

... .. Petitioner

Versus

1. The State of Jharkhand
2. The Principal Secretary, Road Construction Department,
Government of Jharkhand, Ranchi
3. The Engineer-in-Chief, Road Construction Department,
Government of Jharkhand, Ranchi
4. The Chief Engineer, Road Construction Department, Government
of Jharkhand, Ranchi
5. The Superintending Engineer, Road Construction Department,
Road Division, Hazaribagh
6. The Executive Engineer, Road Construction Department, Road
Division, Hazaribagh

... .. Respondents

CORAM: HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE RAJESH SHANKAR

For the Petitioner	: Mr. Anil Kumar, Advocate
For the Respondents	: Mr. Ratnesh Kumar, SC (L&C)-I Mr. Rakesh Kumar Shahi, AC to SC (L&C)-I

Order No. 09

Dated: 20.01.2026

Heard learned counsel for the parties.

2. The petitioner, by instituting this petition, seeks a direction on the 4th respondent to decide its representation dated 26.07.2018 in a time-bound manner. This representation concerns refund of excess GST which was deducted from out of the amounts payable to the petitioner.

3. Learned counsel for the petitioner now points out that the Government has issued S.O.P dated 26.08.2022, which applies to cases like the petitioner's. He says that the respondents have annexed the said S.O.P along with the counter affidavit. He further says that the petitioner, along with the rejoinder, has also given calculations of the precise quantum of refund which it would be

entitled to. Learned counsel further submits that the 4th respondent should be directed to consider the representation dated 26.07.2018 in the light of the said S.O.P and the calculations now provided.

4. Learned counsel for the respondents disputes the application of the said S.O.P and the claims made by the petitioner. However, without prejudice, learned counsel submits that if the petitioner makes a fresh and consolidated representation by referring to the S.O.P, calculations etc., then the 4th respondent would not be averse to disposing of such representation in accordance with law and on its own merits within some reasonable period.

5. At this stage, it is not for us to decide on the rival contentions about entitlement of refund etc. It is a matter which should first be decided by the 4th respondent in accordance with law. Now, that almost 7 years have elapsed since the filing of representation dated 26.07.2018, we agree with the learned counsel for the respondents that it would be appropriate if the petitioner is granted liberty to file a fresh and consolidated representation seeking whatever reliefs that the petitioner thinks it is entitled to.

6. Learned counsel for the petitioner states that such fresh and consolidated representation would be filed within a maximum of four weeks from today by placing all relevant materials, calculations etc. on record. The 4th respondent is directed to dispose of such fresh and consolidated representation within two months of its receipt. Such disposal shall be in accordance with law

and on its own merits.

7. All contentions of all parties on merits are however left open because this Court has not examined such contentions.

8. The instant writ petition is disposed of in the above terms without any order for cost.

(M. S. Sonak, C.J.)

(Rajesh Shankar, J.)

January 20, 2026
Manish/Ritesh

Uploaded on 21.01.2026