

**HIGH COURT OF JAMMU AND KASHMIR
AT JAMMU**

OWP No. 303/2017
(Through Video Conferencing)

Tsering Angchok

....Petitioner(s)

Through: Mr. Rahul Pant, Advocate

v/s

Union of India and others

....Respondent(s)

Through: Mr. Sandeep Gupta, CGSC

Coram: HON'BLE MR. JUSTICE RAJESH BINDAL, JUDGE

ORDER

The petitioner is claiming refund of the illegally deducted amount of service tax from the bills raised by him for execution of works contract.

The fact that excess amount has been deducted is not disputed by the respondents. The only issue raised is that the amount so deducted inadvertently, had been deposited with the Department of Commercial Taxes, the petitioner may apply to the aforesaid department and get the amount refunded.

From the facts as noticed above, it is evident that the fault lies on the part of the respondents in deducting excess amount of service tax from the bills raised by the petitioner. In case the same has been deposited with the Department of Commercial Taxes, it is the duty of the respondents to get the same refunded from there. Whatever application the petitioner has to file for the purpose, the respondents may advise him and after the application is filed, the respondent Nos. 3 and 4 will follow up the application filed by the petitioner and get the amount refunded to him.

In case of failure, the issue will be examined as to whether the petitioner is to be refunded back the amount by the respondents as they were at fault in deducting excess amount from the bills raised by him.

Let the needful be done.

Adjourned to 15.02.2021.

(RAJESH BINDAL)
JUDGE

Jammu
09.11.2020
Vijay

