

**GST: Where assessee filed writ petition stating that he had made an application on 5-4-2018 before Commissioner, Municipal Corporation, Raipur for reimbursement of additional Goods and Services Tax liability on civil contract and work order issued prior to implementation of Goods and Services Tax Act, 2017, which was not being considered and decided despite notification dated 5-4-2018 issued by State Government, said authority was directed to consider and dispose of assessee's application within a period of four weeks**

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**[2018] 94 taxmann.com 168 (Chhattisgarh)**

**HIGH COURT OF CHHATTISGARH**

**Natthani Infrastructures**

**v.**

**State of Chhattisgarh\***

SANJAY K. AGRAWAL, J.

WP (C) NO. 1231 OF 2018

MAY 1, 2018

**Section 9 of the Central Goods And Services Tax Act, 2017 - Levy and collection of tax - Assessee filed a writ petition stating that he had made an application on 5-4-2018 before Commissioner, Municipal Corporation, Raipur for reimbursement of additional Goods and Services Tax liability on civil contract and work order issued prior to implementation of Goods and Services Tax Act, 2017, which was not being considered and decided despite Notification dated 5-4-2018 issued by State Government - Whether Commissioner, Municipal Corporation, Raipur was to be directed to consider and dispose of assessee's application strictly in accordance with law within a period of four weeks - Held, yes [Para 3] [In favour of assessee]**

**Circulars and Notifications: Notification dated 5-4-2018**

*Ashish Surana, Adv. for the Petitioner. Gary Mukhopadhyay, GA and Pankaj Agrawal, Adv. for the Respondent.*

## **ORDER**

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1. Learned counsel appearing for the petitioner would submit that petitioner has made an application on 05.04.2018 before the respondent authorities for reimbursement of additional Goods and Services Tax (GST) liability on civil contract and work order issued prior to implementation of Goods and Services Tax Act, 2017 which is not being considered and decided despite the notification dated 05.04.2018 issued by the State Government.
2. I have heard learned counsel for the petitioner.
3. Be that as it may, the Municipal Corporation, Raipur is directed to consider and dispose of petitioner's said application strictly in accordance with law, expeditiously, preferably within a period of four weeks from the date of receipt of certified copy of this order.
4. With the aforesaid observation, the writ petition stands finally disposed of. No order as to cost(s).

s.k. jain

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\*In favour of assessee.