

**S.B. CIVIL WRIT PETITION NO.3000/2006**

**Shailendra Singh**  
**vs.**  
**The State of Rajasthan & Ors.**

**Date :: 12.06.2006**

**HON'BLE MR.JUSTICE DINESH MAHESHWARI, VJ.**

Mr.K.R. Saharan, for the petitioner.  
Mr.Sangeet Lodha, for the respondent-Sales Tax Department.

On the matter being taken up for consideration, learned counsel Mr.Sangeet Lodha appearing for the Sales Tax Department has shown the record of the department and pointed out that the contract for collection of Value Added Tax at the area in question was not agreed to be extended in favour of the petitioner by the Commissioner, Commercial Taxes fundamentally for the reason that at the same area, the last years contract was extended at a commission rate of 3.49%, whereas the petitioner made an offer of the rate of 17% and even in negotiation he reduced the rate only to 15% and the rate offered by the petitioner when compared with the rates of previous years contract, made it clear that extending of the contract in favour of the petitioner would be putting the State exchequer to a huge loss. In that view of the matter, the Commissioner, Commercial Taxes has rejected the offer of the

petitioner and directed for re-tender.

Learned counsel for the petitioner submitted that the petitioner has deposited an amount of Rs.35,54,000/-, when the petitioner was informed about his rates having been forwarded for approval to the Commissioner and he was asked to make such deposit; and the petitioner had also reduced his rates in negotiation but no counter offer was extended to the petitioner so as to grant him further opportunity of stating his reduced or revised rates and straight way fresh tenders have been invited.

Having heard learned counsel for the parties and having examined the record placed by the learned counsel for the Department for perusal, this Court is satisfied that the respondents have not acted illegally, irrationally or unfairly in this matter in not accepting the offer of the petitioner particularly in view of substantial and huge difference from the previous years rates; and having regard to the facts and circumstances of the case, if the Department has considered it appropriate to seek fresh offers, moreover in view of the fact that in the earlier tender, the petitioner was the alone tenderer, the action of the Department cannot be faulted with.

Learned counsel for the petitioner has referred to a decision of Division Bench of this Court in *Madhukar Chaturvedi vs. Raj. Financial Corp. & Anr.*: 1998(1) WLC 21. The decision aforesaid, to say the least, has absolutely no application to the facts of the present case.

Learned counsel for the petitioner has raised grievance that the petitioner's amount is lying in deposit with the Department and without cancellation of earlier process, fresh tenders have been invited. To these submissions, learned counsel Mr.Lodha for respondent Department on instructions submits that petitioner has already obtained a certificate from the Department for the said amount being lying in deposit, obviously for the purpose of making a fresh offer and, the Department in all fairness is inclined to accept this deposit/part thereof, towards fresh rate, if proposed to be given by the petitioner as required to be given today before 04:00 PM. Other way round, if the petitioner seeks refund of the said amount, the Department is ready to refund the amount immediately. The propositions as put forward by Mr.Lodha on behalf of the Department are quite fair and reasonable and it is for the petitioner to choose his course of action.

So far this writ petition is concerned, this Court is satisfied that no case of infringement of any legal rights of the petitioner is made out and there is no scope for interference in this case in the extraordinary writ jurisdiction of this Court.

The writ petition fails and is, therefore, dismissed summarily.

**[DINESH MAHESHWARI],VJ.**

*Ashwini/-*