

IN THE HIGH COURT OF HIMACHAL PRADESH, SHIMLA

CWP No.: 5592 of 2014

Date of Decision: 31.10.2017

Gram Sudhar Sabha, Yol KangraPetitioner.
-------------------------------	------------------

Vs.

Union of India and othersRespondents.
---------------------------	-------------------

Coram:

The Hon'ble Mr. Justice Sanjay Karol, Acting Chief Justice

The Hon'ble Mr. Justice Ajay Mohan Goel, Judge

***Whether approved for reporting?*¹No.**

For the petitioner:	Mr. Rajiv Jiwan, Advocate.
---------------------	----------------------------

For the respondents:	Mr. Ashok Sharma, Assistant Solicitor General of India with Ms. Srishti Verma, Advocate.
----------------------	--

Sanjay Karol, ACJ(Oral):

Learned counsel for the petitioner-Organization under instructions submits that members of the petitioner-Organization are ready and willing to deposit the incidence of tax in terms of decision, dated 20th February, 2013 (Annexure P-2) within a reasonable period, however, they may be permitted to represent to the Chief Executive Officer, emphasizing their objections with regard thereto. Also, the Chief Executive Officer be directed to decide the representation(s) within a time bound period and if aggrieved, the members of the petitioner-Organization, if so required and desired, shall take recourse to remedies provided under the Act.

2. Learned Assistant Solicitor General of India points out that only if members of the petitioner-Organization were to deposit the

Whether the reporters of the local papers may be allowed to see the Judgment?

amount, the Chief Executive Officer shall consider the representation(s). In the event of any default of such deposit, the competent authority shall proceed to recover the amount under the Act.

3. We are of the considered view that request of the members of the petitioner-Organization is reasonable and can be granted. As such, we dispose of the present petition with the following agreed terms:

“A. Members of the petitioner-Organization shall deposit the amount to be quantified in terms of order, dated 20th February, 2013 (Annexure P-2). Quantification of the amount shall be up till 31st October, 2017. Respondents shall forthwith raise the bills of demand;

B. Members of the petitioner-Organization shall deposit the amount of tax with the appropriate authority within a period of three months from today. Their statement by way of an undertaking is taken on record. Violation of the order would only invite action under the contempt jurisdiction of the Court;

C. Also, it shall be open for the authorities to recover the amount under the provisions of the Act;

D. Members of the petitioner-Organization shall represent to the Chief Executive Officer within a period of two months from today, whereafter, after

affording opportunity of hearing to all concerned, the said authority shall consider and decide the same within a period of two months thereafter;

E. Further, if so required and desired, it shall be open for the members of the petitioner-Organization to take recourse to remedies provided under the Act, which is, file an appeal before the appropriate authority; and

F. It stands clarified that if the members of the petitioner-Organization do not deposit the amount of tax, they shall not be entitled to make any representation, which shall be deemed to be rejected.

Miscellaneous applications, if any, also stand disposed of. No order as to costs. Copy *dasti*.

(Sanjay Karol)
Acting Chief Justice

(Ajay Mohan Goel)
Judge

October 31, 2017
(bhupender/guleria)