

**Serial No.02**  
**Regular List**

**HIGH COURT OF MEGHALAYA**  
**AT SHILLONG**

WP (C) No.340/2018

Date of Order: 27.06.2019

M/s NCC Ltd.

Vs.

State of Meghalaya & ors

**Coram:**

**Hon'ble Mr. Justice Ajay Kumar Mittal, Chief Justice**  
**Hon'ble Mr. Justice H.S. Thangkhiew, Judge**

**Appearance:**

For the Petitioner/Appellant(s) : Ms. N Hawelia, Adv with  
Ms. PS Chakrabartty, Adv  
For the Respondent(s) : Mr. ND Chullai, AAG with  
Ms. ZE Nongkynrih, GA

- i) Whether approved for reporting in Law journals etc.: Yes/No
- ii) Whether approved for publication in press: Yes/No

**Per Ajay Kumar Mittal, 'CJ':-(ORAL):**

1. The grievance raised by the petitioner in this writ petition filed under Article 226 of the Constitution of India is to quash the impugned notice(s)/letter(s) dated 30.08.2018 and 15.09.2018 annexed as Annexures-III and V issued by the respondent No.4 demanding differential amount of works contract tax from the petitioner. The action of the said respondent to deduct the works contract tax from R.A. bills of the petitioner has also been impugned.
2. Respondent No.3 has filed the affidavit-in-opposition, whereas, respondent No.4 despite service has chosen not to appear and was proceeded ex-parte on 22.05.2019.
3. We have perused the writ petition and after hearing learned counsel for the parties, we consider it appropriate to dispose of this writ petition at this stage as only show cause notice has been issued, by

permitting the petitioner to file a detailed and comprehensive reply/representation to the notices dated 30.08.2018 (Annexure-III) and 15.09.2018 (Annexure-V) issued by the respondent No.4 within a month from today. The petitioner shall be entitled to raise all the pleas sought to be raised in the writ petition.

4. It is however made clear that in case representation is filed by the petitioner, the respondent No.4 shall take a decision thereon within next one month after affording an opportunity to the petitioner and by passing a speaking order in accordance with law.

5. Writ petition is disposed of as above.

**(H.S. Thangkhiew)**  
**Judge**

Meghalaya  
27.06.2019  
"*Lam* AR-PS"



**(Ajay Kumar Mittal)**  
**Chief Justice**