
(2019) 09 GAU CK 0056
In the Gauhati High Court
Case No : Writ Petition (C) No. 7125 Of 2019

Pranjit Saikia

APPELLANT

Vs

Project Director, Project Implement Unit , Jica And 4 Ors.

RESPONDENT

Date of Decision : 20-09-2019

Acts Referred:

Constitution Of India, 1950 — Article 12

Citation : (2019) 09 GAU CK 0056

Hon'ble Judges : N. Kotiswar Singh, J

Bench : Single Bench

Advocate : D Sahu, S C Keyal

Final Decision : Disposed Off

Judgement

1. Heard Mr. D. Sahu, learned counsel for the petitioner. Also heard Mr. S.C. Keyal, learned Assistant Solicitor General of India; Mr. S.R. Baruah, learned Government Advocate, Assam; and Mr. B. Choudhury, learned Standing Counsel, Taxation Department for the respondents.

2. The case of the petitioner is that the petitioner, who is the landlord, has rented out certain portion of his building owned by him to the Respondent No.1, who, according to the agreement between the petitioner and the said Respondent No.1-tenant, is supposed to pay the GST on the rent payable. However, though the tenant had deducted the GST amount from the rent actually paid to the petitioner, has not deposited the GST deducted by him to the GST authorities. As a result thereof, the petitioner has not been able to file his return. The petitioner submits that he has no grievance against the GST authorities and the grievance is against his tenant and, accordingly, he has approached this Court by filing this writ petition for issuance of a writ of Mandamus to the tenant to deposit the GST recovered from the rent due to the petitioner to the GST authorities.

3. From the above narration, it appears that the main grievance of the petitioner landlord is against his tenant in not giving the GST from rent due to him or to

ensure that the GST liability of the petitioner is properly credited to the GST authorities.

It is clearly evident that it is essentially a civil dispute between the petitioner-landlord and his tenant-Respondent No.1. There is also no grievance against the GST authorities within the meaning of Article 12 of the Constitution of India.

4. Accordingly, this writ petition cannot be entertained by this Court. The petitioner can approach the competent forum including the civil court, if so advised, for redressal of his grievance.

5. It has been submitted by the learned counsel for the petitioner that the petitioner has submitted an application to the Respondent No.3 expressing his grievances. It is for the Respondent No.3 to pass necessary order in terms of the representation submitted by the petitioner.

With the above observation, this writ petition stands disposed of.