

**BEFORE THE COMMISSIONER OF STATE TAXES &  
EXCISE, HIMACHAL PRADESH, SHIMLA-09**  
(Block No.30, SDA Complex, Shimla-09)

Representation No. 01/2025  
Date of Institution 04-01-2025  
Date of Decision: 24-03-2025

**In the matter of:**

M/S Ranchor Infra Development Pvt. Ltd., Delhi,  
(Toll Lessee, Parwanoo Unit, for the year 2023-24).

**Parties represented by:**

1. Sh. H.S. Rangra, Learned Advocate and Sh. Mahender Singh Pundiya, Authorised Signatory for the Petitioner.
2. Smt. Monica Atreya, ACST&E (Legal), on behalf of the Respondents.

**ORDER**

1. The Hon'ble HP High Court vide judgement dated 18-11-2024 was pleased to dispose of the CWP No. 12958/2024 with the directions to the competent authority i.e. Commissioner of State Taxes & Excise (HP) to consider and decide the petitioner's representation, dated 26-11-2024, in accordance with law and applicable policy.
2. Accordingly, this order shall dispose of the representation above filed by the petitioner i.e. M/s Ranchor Infra Development Pvt. Ltd., Delhi (Toll Lessee of Parwanoo Unit for the year 2023-24).



3. In compliance to the directions issued by the Hon'ble High Court, notices of hearing were issued to the Petitioner and the Respondents.
4. The Ld. Counsel appearing on behalf of the Petitioner stated that it has already submitted a detailed representation, dated 26-11-2024, and does not want to file any additional document in support of the claim already submitted.
5. The Ld. Advocate appearing on behalf of the Petitioner has contended that the petitioner was allotted toll lease in respect of Parwanoo Unit, comprising of Toll Barriers- Parwanoo (Main), Parwanoo (Sector-IV) and Tipra (bye-pass), for the year 2023-24, for a bid amount of ₹ 20, 00, 00, 000/-. The contentions raised through the present representation are that:
  - a. Due to heavy rainfall and landslides in July and August 2023, roads and bridges were severely damaged, leading to restricted vehicular movement through the barriers under Parwanoo Unit.
  - b. Large landslides on the NH-05 at Chakki Mor and at many other places resulted into total obstruction of traffic movement for six days.
  - c. Many roads linked to NH-05 were also reduced to single lane in subsequent months, further affecting traffic and toll collection.
  - d. Frequent advisories, warnings, and alerts were issued by the Meteorological Department, Shimla and Solan Police, cautioning against unsafe travel and recommended this route



(NH-05) only in cases of grave necessity/urgency. This significantly impacted commuter movement. Additionally, the District Police suggested taking alternate routes (which were through other districts/Toll areas), adversely affecting the toll collection.

- e. Notwithstanding the less toll collection on above account, the petitioner deposited the fixed monthly installments for these months.
  - f. The loss of ₹ 3, 68, 00, 000/- on account of natural calamity, suffered during the months of July and August, 2023, be reimbursed as per provisions under Clauses 2.8.1, 2.8.2, and 2.8.3 of the HP Toll Policy, 2023-24.
6. The representative on behalf of the Respondents argued that as per available traffic appeals on Solan Police Administration Official Social Media page (Facebook page), the road in question remained open for vehicular activity w.e.f. dated 09<sup>th</sup> to 12<sup>th</sup> July, 2023, which is also clear from the records submitted. Hence, there is no genuineness in the claim of the lessee. The method of calculating the refund amount is improper & illogical. Also, the petitioner has calculated its refund claim, making base the toll collection for the month of June 2023 (wherein there was maximum toll collection). The Toll collection declines in the months of July and August 2023. Thus, calculating the claim on this method (taking June Collections as base and making it ground to claim refund), defies logic and genuineness. The period for which traffic remained blocked & method of calculating refund claim is not based on reliable records and is not genuine; therefore, the



calculation of the claim being whimsical and arbitrary cannot be granted approval.

7. The relevant provisions under Section 10 of the HP Tolls Act, 1975 provides that:

***“10. Refund: The Assistant Excise and Taxation Commissioner or the Excise and Taxation Officer in charge of the district either suo-moto or on an application shall, in the prescribed manner, refund to the lessee or any other person, with the prior approval of the Commissioner, any amount of lease money paid by such lessee or person under this Act, if the amount of lease money so paid is in excess of the amount due from him under this Act: Provided that refund shall only be allowed to the lessee in the event of any loss sustained on account of law and order situation, natural calamity or by acts of God or force majeure: Provided further that no refund under this section shall be allowed unless the claim for refund is made within a period of one year from the date on which such claim accrues.”***

Further, the Petitioner is seeking refund by invoking Condition No. 2.8.1 of the Announcements which provides that:

***“2.8.1 In the event of any loss sustained by the toll lessee on account of law and order situation, natural calamity or by acts of God, and force majeure the Dy. Commissioner of State Taxes & Excise or the Asstt. Commissioner of State Taxes & Excise I/C of the district either suo-moto or on an application made to him, with the prior approval of the Commissioner of State Taxes & Excise, Himachal Pradesh may refund any amount of lease money paid by such lessee.”***

From the perusal of the record, the procedure adopted by the ACST&E Parwanoo Circle-1 and forwarded by the DCST&E Excise Solan, in the form of recommendations, reveals that the recommending authorities have admitted the fact that no record is



available regarding traffic movement for the months of June 2022 to August 2022 to make the comparison of toll collection data/traffic movements with the months of June 2023 to August 2023. Also, there is a significant gap between the refund claim amounts as laid by the Petitioner and reported by the Circle/District authorities. The Petitioner has run the Toll Barriers for the whole year and the gains of the whole year have not been co-related and accounted for while submitting only the loss claimed for two months. Moreover, no reliable and uniform data is on record which shows that the Petitioner has incurred loss so claimed. After going through the facts and circumstances brought to the notice, hearing the lessee/Petitioner, it is clear that the Petitioner has collected the Tolls for the whole year, therefore, keeping in view the revenue interest of the State, prior approval of refund cannot be granted as envisaged under condition 2.8.1 and also below quoted 2.8.3 provisions of the toll policy for the year 2023-24:

**2.8.3 The Commissioner of State Taxes & Excise, Himachal Pradesh after going through the facts and circumstances brought to his notice in each case and after hearing the lessee, if necessary, may give prior approval to refund the amount as he may think fit under the facts and circumstances of the case. The decision of the Commissioner of State Taxes & Excise, Himachal Pradesh shall be final and binding on the lessee.**

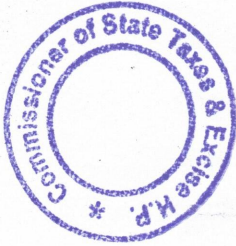
7. Further, the Petitioner has participated in the bid for allotment of lease right to collect toll by auction-cum-tender with open eyes and after fully understanding the terms and conditions of the Announcements voluntarily and out of his own free will and volition and has to abide by the terms and conditions.



In view of the discussions, made herein above and after going through the facts, circumstances, record and reports *vis-a-vis* amount of claim in the case, I am of the considered view that there is no cogent reason to grant refund to the petitioner and is not entitled to any relief. The representation, dated 18-11-2024, is, thus, liable to be rejected and is rejected, accordingly.

Let the copy of this order be supplied to all concerned. File after completion be consigned on record room.

Announced on 24<sup>th</sup> Day of March 2025.



**Commissioner of State Taxes & Excise,  
Himachal Pradesh, Shimla-09**

**Endst. No:** EXN/CST&E(Toll)/Reader/Rep. 01(25)/2025-~~6682-88~~Dated: 24-03-2025

**Copy is forwarded to:-**

- 1) Collector - Cum – Addl. CST&E (SZ), Shimla-05.
- 2) Dy. Commissioner State Taxes & Excise (Excise), District Solan, HP.
- 3) M/s Ranchor Infra Development Pvt. Ltd., New Delhi, (Toll Lessee for Parwanoo Unit in year 2023-24) through Dy. CST&E Solan, HP.
- 4) IT Cell, O/o CST&E, HP, Shimla-09.
- 5) Legal Cell, O/o CST&E, HP, Shimla-09.
- 6) Guard File.

**Reader**