



**IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH**

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**COCP-1216-2025 (O&M)
Date of Decision: 04.09.2025**

Matrix Infosys through its Proprietor Ajesh GugnaniPetitioner

Vs.

Mr. S.K. MishraRespondent

CORAM: HON'BLE MRS. JUSTICE SUDEEPTI SHARMA

Present: Mr. Rajeev Lochan, Advocate
for the petitioner.

Dr. Surya Parkash, Advocate
for the respondent.

SUDEEPTI SHARMA J. (Oral)

1. The present contempt petition has been filed for deliberate and intentional disobedience of order dated 31.07.2024, passed by this Court in CWP-25720-2012 & connected cases and order dated 26.11.2024 passed by this Court in CM-13877-CM-2024 in CWP-25720-2012.

2. Learned counsel for the respondent contends that Mr. S.K. Mishra who was Registrar, Inder Kumar Gujral Punjab Technical University, Jalandhar has left the University and a new incumbent-Navdeepak Sandhu has joined as Registrar, Inder Kumar Gujral Punjab Technical University, Jalandhar.

3. On oral request made by learned counsel for the respondent, Navdeepak Sandhu who has joined as Registrar, Inder Kumar Gujral Punjab Technical University, Jalandhar, is impleaded as respondent No.1 instead of



Mr. S.K. Mishra since he has left the University. Registry is directed to make necessary correction in the Memorandum of Parties.

4. The relevant portion of the order dated 31.07.2024, passed by this Court in CWP-25720-2012 & connected cases is reproduced as under:-

“Learned counsel for the parties are ad idem that they would have no objection in case the present writ petitions are disposed of with a direction for ordering time bound Audit to be conducted and directions be issued for time bound release of the admissible dues, if any, pursuant to the audit so conducted.

Accordingly, with the consent of the parties and without going into the merits of the case, the three writ petitions (CWP-25720-2012, CWP-90-2013 and CWP-91-2013) are disposed of with a direction to the I.K. Gujral Punjab Technical University formerly Punjab Technical University, Jalandhar to get the audit of the claims preferred by the Regional Centres under Distance Education Programmes conducted from M/s WAPCOS Ltd., in terms of letter bearing Memo No.558/ECC/2023 dated 25.10.2023, in a time bound manner and preferably within a period of 03 months after obtaining concurrence from M/s WAPCOS Ltd. within a period of 03 weeks of the receipt of a copy of this order.

In the event of M/s WAPCOS Ltd. not agreeing to conduct the audit, an independent auditor shall be appointed by the I.K.Gujral Punjab Technical University formerly Punjab Technical University, Jalandhar within a period of next 03



weeks of the refusal by M/s WAPCOS Ltd. to conduct the audit with respect to the aforesaid claims preferred by the Regional Learning Centres at its own level. The said Auditor shall conduct an audit of the claims preferred by the Regional Learning Centres under I.K.Gujral Punjab Technical University Distance Education Programme within a period of 03 months of its appointment and furnish its report to the I.K.Gujral Punjab Technical University formerly Punjab Technical University, Jalandhar.

The dues found admissible, if any, in favour of the Regional Learning Centres shall be disbursed to the respective Regional Learning Centres within a period of 02 months thereafter along with interest @ 6% per annum from the date of institution of the present writ petitions till its actual disbursement.”

5. The relevant portion of the order dated 26.11.2024 passed by this Court in CM-13877-CM-2024 in CWP-25720-2012 is reproduced as under:-

“4. In view of the same, the present application is allowed. The order dated 31.07.2024 is modified to the extent permitting the applicant- respondent No.1/University to have a Local Fund Examiner to conduct the Audit without the requirement of concurrence from M/s WAPCOS Ltd. All other remaining terms and conditions of the order dated 31.07.2024 shall remain the same.”



6. In compliance of order dated 31.07.2024, passed by this Court in CWP-25720-2012 & connected cases and order dated 26.11.2024 passed by this Court in CM-13877-CM-2024 in CWP-25720-2012, compliance affidavit of Navdeepak Sandhu is filed, which is reproduced as under:-

“10. That the PTU got Local Fund Examiner Government of Punjab as auditor. The auditors have prepared their report on 25.08.2025 and have submitted the same to the office of Local Audit Wing, Finance Department, Government of Punjab, Vit-te Yojna Bhawan, Plot No.- 2-B, Sec-33A-Chandigarh. The copy of the same has been supplied to PTU. The copy of the Audit Report dated 25.08.2025 is attached herewith as Annexure R8.

11. That as per the audit report, PTU is to adjust the amount recoverable by it from the petitioner from the payable amount. It has also taken note of the fact that petitioner was to deposit Rs.09,80,54,841/- before the Trial Court in view of Hon'ble Supreme Court order and the PTU could adjust the same as well as the Statutory Tax liability, if any, from the payable amount.

12. That as per the fee collected the amount payable by PTU to the RCs i.e. Ekta Computers, Matrix Infosys, Urvi Computers Pvt. Ltd. comes out to be Rs.02,26,96,062/- including the amount of Rs 01,84,67,150/- for the petitioner Matrix Infosys. The amount admittedly collected by the petitioner from the LCs for advertisement, which was bound to be deposited on 19.08.2015 by the petitioner, in view of the Supreme Court order is Rs.09,80,54,841/-, and the same was to earn FD interest as well.



The amount of service tax payable by the RCs i.e., Matrix Infosys, Urvi Computers Pvt. Ltd. and Ekta Computers from 01.10.2010 to 30.06.2012 on the total amount paid and to be paid to them by PTU is Rs.02,11,57,575.79/-, Rs.78,68,224.51 and Rs.99,77,452.40/- respectively with interest upto 18.08.2025.

13. Thus, PTU is to recover a huge amount from the Petitioner and nothing is payable to the Petitioner in terms of the judgment dated 31.07.2024 of this Hon'ble Court and Audit Report dated 25.08.2025.”

7. A perusal of above shows that order dated 31.07.2024, passed by this Court in CWP-25720-2012 & connected cases and order dated 26.11.2024 passed by this Court in CM-13877-CM-2024 in CWP-25720-2012, have been complied with. This fact is not disputed by learned counsel for the petitioner.

8. In view of the above, the contempt is purged and rule is discharged.

9. Pending application(s), if any, also stand disposed of.

(SUDEEPTI SHARMA)
JUDGE

September 04th 2025

Sahil

Whether speaking/non-speaking : Yes/No
Whether reportable : Yes/No