



W.P.(MD) No.18092 of 2026

WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 30.06.2026

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD)No.18092 of 2026

and

W.M.P.(MD)Nos.13408 and 13409 of 2026

A.Selvam

... Petitioner

Vs.

- 1.The Commissioner,
HR & CE Department,
119, Uthamar Gandhi Salai,
Nungambakkam, Chennai - 34.
- 2.The Joint Commissioner,
HR & CE Department, Madurai.
- 3.The Assistant Commissioner,
HR & CE Department, Madurai.
- 4.The Thakkar,
Arulmigu Chitira Ratha Vallaba Perumal Thirukovil,
Kuruvithurai, Vadipatti Taluk,
Madurai District.
- 5.The Executive Officer,
Arulmigu Chitira Ratha Vallaba Perumal Thirukovil,
Kuruvithurai, Vadipatti Taluk,
Madurai District.

... Respondents



W.P.(MD) No.18092 of 2026

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorified Mandamus, calling for the records relating to the impugned notice dated 01.06.2026 issued by the fifth respondent demanding payment of GST at 18% in respect of the concluded licence periods covered under Pasali Nos.1434 and 1435 pertaining to the sale of Archanai Porutkal at Arulmigu Chitira Ratha Vallaba Perumal Thirukovil, Kuruvithurai, Vadipatti Taluk, Madurai District, quash the same as illegal, arbitrary and without authority of law and consequently direct the respondents not to demand or collect GST or any consequential amount from the petitioner in respect of Pasali Nos. 1434 and 1435.

For Petitioner : Mr.VR.Shanmuganathan
for Mr.S.Srikanth

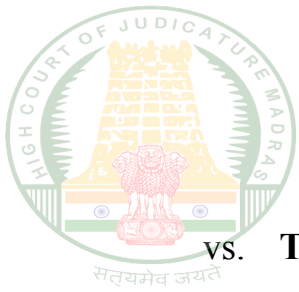
For R1 to R3 : Mr.R.Parthiban
Government Standing Counsel

For R5 : Mr.S.Manohar
Standing Counsel

ORDER

This writ petition is disposed of at the stage of admission after hearing the learned counsel for the petitioner and the learned counsel appearing for the respondents.

2. The issue involved in the present writ petition is no longer *res integra* and stands covered by the order of this Court in **V.S.Raghavan**



W.P.(MD) No.18092 of 2026

vs. **The Joint Commissioner / Executive Officer, Arulmighu**

WEB COPY

Mariamman Temple, Samayapuram, Trichy and others [W.P.(MD)

No.17590 of 2025, dated 31.07.2025]. In paragraph 2 of the said order, this Court extracted the contents of the counter affidavit filed in the writ petition. Thereafter, in paragraph 3, this Court observed as follows:

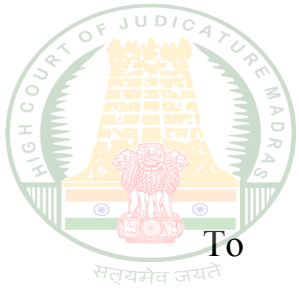
"3.It is further noted that, as far as the petitioner is concerned, he is involved in the sale of Prasadam inside the temple, which is exempt under Notification No.2/2017 – Central Tax (Rate), Serial No.98, and the corresponding Notification issued by the State Government."

3. Since the issue involved in the present writ petition is *prima facie* covered in favour of the petitioner, I am of the view that the writ petition can be disposed of at the stage of admission in terms of the decision of this Court in **V.S.Raghavan's** case, referred to supra.

4. Accordingly, the Writ Petition is disposed of. There shall be no order as to costs. Consequently, the connected Miscellaneous Petitions are closed. However, it is open to the GST Authorities as well as the respondents to proceed further in accordance with law.

NCC : Yes / No
smn2

30.06.2026



W.P.(MD) No.18092 of 2026

To

WEB COPY

- 1.The Commissioner,
HR & CE Department,
119, Uthamar Gandhi Salai,
Nungambakkam, Chennai - 34.
- 2.The Joint Commissioner,
HR & CE Department, Madurai.
- 3.The Assistant Commissioner,
HR & CE Department, Madurai.
- 4.The Thakkar,
Arulmigu Chitira Ratha Vallaba Perumal Thirukovil,
Kuruvithurai, Vadipatti Taluk,
Madurai District.
- 5.The Executive Officer,
Arulmigu Chitira Ratha Vallaba Perumal Thirukovil,
Kuruvithurai, Vadipatti Taluk,
Madurai District.



WEB COPY



W.P.(MD) No.18092 of 2026

C.SARAVANAN, J.

smn2

W.P.(MD) No.18092 of 2026

30.06.2026