



W.P.(MD) No.3024 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 04.02.2026

CORAM

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.3024 of 2026

Chinnarasu

... Petitioner

Vs

- 1.The Commissioner,
Hindu Charitable and Religious Endowments,
Uthamar Gandhi Salai,
Nungambakkam,
Chennai.
- 2.The Joint Commissioner,
Hindu Religious and Charitable Endowments Act,
Thanajvur.
- 3.The Executive Officer,
Arulmigu Veerakaliamman Temple,
Perambur,
Kulathur Taluk,
Pudukkottai District.
- 4.The Principal Chief Commissioner of GST and Central Excise,
Tamil Nadu and Puducherry,
No.26, GST Bhawan,
1, Uthamar Gandhi Road,
Thousand Lights West,
Nungambakkam,
Chennai.

... Respondents



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Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, thereby directing the first respondent to refund the GST amount of Rs.47,520/- (Rupees Forty Seven Thousand Five Hundred and Twenty only) with respect to the prasadam and Rs.1,19,880/- (Rupees One Lakh Nineteen Thousand Eight Hundred and Eighty only) for the collection of human hair based on the notification No.2/2017-Central Tax (Rate) dated 28.06.2017 issued by the Ministry of Finance, Government of India and Circular dated 14.05.2025 issued by the first respondent.

For Petitioner	: Mr.P.Ganapathi Subramanian
For R-1 & R-2	: Mr.J.K.Jayaselan, Government Advocate
For R-3	: Mr.G.Mathavan
For R-4	: Mr.R.Gowri Shankar

ORDER

The present writ petition has been filed seeking a direction to the first respondent to refund the GST amount of Rs.47,520/- (Rupees Forty Seven Thousand Five Hundred and Twenty only) collected in respect of prasadam and Rs.1,19,880/- (Rupees One Lakh Nineteen Thousand Eight Hundred and Eighty only) collected towards the collection of human hair, based on Notification No.2/2017–Central Tax (Rate) dated 28.06.2017 issued by the Ministry of Finance, Government of India, and the Circular dated 14.05.2025 issued by the first respondent.



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2. It is the case of the petitioner that the petitioner submitted a representation to the respondents seeking refund of the GST amount of Rs.47,520/- in respect of prasadam and Rs.1,19,880/- towards the collection of human hair by registered post on 08.11.2025. However, the said representation has not been considered by the respondents till date.

3. The learned Government Advocate appearing for respondent Nos.1 and 2 would submit that the request for refund of the amount would be considered in accordance with law.

4. This Court, without expressing any opinion on the merits of the matter, directs the first respondent to consider the petitioner's request for refund of the GST amount and pass appropriate orders on merits and in accordance with law within a period of eight weeks from the date of receipt of a copy of this order.

5. Accordingly, the writ petition stands disposed of. No costs.

04.02.2026

Index : Yes/No
Internet: Yes/No
Neutral Citation: Yes/No
TSG



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KRISHNAN RAMASAMY, J.

TSG

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