

IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 11.02.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

WP.No.36147 of 2004  
and  
WP.MP.Nos.43479 & 43480 of 2004

Larsen & Toubro Limited,  
ECC Division,  
Mount Poonamallee Road,  
Manapakkam,  
PB.No.979, Chennai - 600089. ....Petitioner

Vs

Tamil Nadu Water Supply & Drainage Board,  
Rep. by its Managing Director,  
31, Kamarajar Salai,  
Chennai - 600005. ....Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari or issue any other writ or other order to call for the records in B.P.Ms.No.72 dated 14.08.2003 of the respondent and quash the same.

For Petitioner : R.Raghavan

For Respondent : Mrs.S.Thamizharasi

O R D E R

The prayer in the present Writ Petition is challenging the respondent's proceedings in B.P.Ms.No.72 dated 14.08.2003. The grievance of the petitioner is that the respondent herein is not entitled to claim excise duty benefits accruing to that petitioner's account on the basis of the impugned proceedings in B.P.Ms.No.72.

2. It is now brought to my notice that this Court had passed an order dated 23.11.2018 in WP.Nos.28539 and 9131 of 2004, wherein the validity of B.P.Ms.No.72 dated 14.08.2003, was under challenge in that Writ Petitions also and this Court had held

that the respondent herein is not entitled to recover excise duty exemptions availed on the basis of B.P.Ms.No.72 and had also restrained them from withholding the amounts payable to the petitioner and accordingly had directed to release the amounts withheld by the petitioner in view of the duty exemption availed by the petitioner therein. Since the earlier order passed by this Court is directly applicable to the present case, I find no reason as to why this Court should take a contrary view. As such, it would be appropriate that the order passed in earlier Writ Petitions be adopted in the present Writ Petition.

3. In the light of the above observations, the present Writ Petition is disposed of, with the following directions:

(a) The respondent shall not insist the petitioner to reimburse the excise duty exemptions availed by them and any amount withheld by the respondent in lieu of the duty exemption availed by the petitioner should necessarily be released to the petitioner.

(b) The respondent herein is directed not to recover excise duty exemptions availed by the petitioner in respect of any contract between them.

(c) The respondent is restrained from withholding any amount payable to the petitioner on account of the duty exemption availed by the petitioner.

Sd/-  
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

To

Tamil Nadu Water Supply & Drainage Board,  
Rep. by its Managing Director,  
31, Kamarajar Salai,  
Chennai - 600005.

+1cc to Mr.R.Raghavan, Advocate Sr.12004  
+1cc to Mr.S.Thamizharasi, Advocate Sr.12006

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srg 19/02/2019