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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.02.2022

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.No.6036 of 2019

and

W.M.P.Nos.6864 & 6865 of 2019

(Through Video Conferencing)

R.Vishnu,
No.40/2, Perumal Koil Street,
Tivanu Village & Post,
Tindivanam-604 206.

... Petitioner

Vs.

1. The Union of India,
Represented by its Secretary to Government of India,
Ministry of Railways,
Rail Bhawan,
New Delhi.
2. The Railway Board,
Represented by its Chairman,
Rail Bhawan,
New Delhi.
3. The General Manager,
Office of the General Manager,
Southern Railway,
Park Town,
Chennai-600 003.
4. The Financial Advisor & Chief Accounts Officer,
O/o. The General Manager,
Southern Railway,
Park Town,
Chennai-600 003.
5. The Senior Divisional Commercial Manager,
Office of the Divisional Commercial Manager,
Southern Railways,
Park Town,
Chennai-600 003.



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6. The Principal chief Commissioner of CGST and Central Excise, Tamil Nadu & Pondicherry Zone, No.121, Nungambakkam High Road, Nungambakkam, Chennai-600 034.

... Respondents

Prayer: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorarified Mandamus calling for the records of the 5th respondent with reference to his Letter of Acceptance No.M/C.300/Cycles/UPM, dated 31.07.2018 with reference to the requirement of payment of 18% GST on the License Fee and quash the same as prima facie illegal, improper and not in accordance with the provisions of the GST Act and consequently to direct the respondents to permit the petitioner to collect GST on the usage of the vehicle parking lot by collecting the same from the recipient of the said service.

For Petitioner : M/s.Velayutham Pichaiya
(No Appearance)

For R1 to R5 : Mr.P.T.Ramkumar
Standing Counsel

For R6 : Mr.V.Sundareswaran
Senior Panel Counsel

ORDER

There is no representation on behalf of the petitioner. The petitioner has challenged the letter of acceptance dated 31.07.2018 bearing reference Letter of Acceptance No.M/C.300/Cycles/UPM, insofar as it seeks to direct the petitioner to collect and remit GST for parking charges.

2. It is noticed that the issue is covered by the decision of this Court in T.Karthick Raja Vs. The General Manager, Southern Railway, Chennai and Ors passed in W.P.No.21446 of 2017 etc., batch vide its order dated 09.04.2021.

3. That apart, the petitioner cannot participate in the Tender and thereafter turn around to say that the petitioner cannot be bound by the terms and conditions of the Tender as held by the Hon'ble Supreme Court in State of Punjab Vs. Devans Modern Breweries, (2004) 11 SCC 26.



4. The Writ Petition stands dismissed in the light of the above observations and order dated 09.04.2021 passed in W.P.No.21446 of 2017 etc., batch. No costs. Consequently, connected miscellaneous petitions are closed.

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Sd/-
Assistant Registrar

True Copy//

Sub Assistant Registrar

rgm

To

1. The Secretary to Government of India,
The Union of India,
Ministry of Railways,
Rail Bhawan, New Delhi.
2. The Chairman,
The Railway Board,
Rail Bhawan, New Delhi.
3. The General Manager,
Office of the General Manager,
Southern Railway,
Park Town, Chennai-600 003.
4. The Financial Advisor & Chief Accounts Officer,
O/o. The General Manager,
Southern Railway,
Park Town,
Chennai-600 003.
5. The Senior Divisional Commercial Manager,
Office of the Divisional Commercial Manager,
Southern Railways,
Park Town, Chennai-600 003.
6. The Principal chief Commissioner of CGST and Central Excise,
Tamil Nadu & Pondicherry Zone,
No.121, Nungambakkam High Road,
Nungambakkam, Chennai-600 034.

W.P.No.6036 of 2019
and
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BS[co]
NSK 16/02/2022