



WEB COPY



W.P.No.26916 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.10.2022

CORAM

THE HONOURABLE **MR.JUSTICE C.SARAVANAN**

W.P.No.26916 of 2022

KCP Engineers Pvt Ltd.,
No.4, Ground Floor, Alayam Space,
Ananda Road, Alwarpet,
Chennai-600 018,
Rep. by its Director,
K.Muthukumarasamy

... Petitioner

Vs.

1.The Commissioner,
Coimbatore Corporation,
Town Hall,
Coimbatore-641 001.

2.The Managing Director,
Coimbatore Smart City Limited,
2nd Floor, Jnnurm Building,
Town Hall,
Coimbatore- 641 001.

... Respondents

Prayer: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Mandamus, directing the 2nd respondent to pass orders on the representation of the petitioner dated 29.07.2022 by implementing the notifications issued by the Government of India, Ministry of Finance



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(Department of Revenue) issued vide Notifications in Nos.15 & 16 of 2021-Central Tax (Rate) dated 18.11.2021 and revised the rates of GST for Government Sector viz., the 2nd respondent herein with effect from 01.01.2022 as 18% instead of 12% as in the case of CMWSS Board (Fin (Tax Wing) Dept) have followed and issued a circular dated 08.12.2021.

For Petitioner : Mr.S.Doraisamy

For Respondents : No Appearance

ORDER

There is no representation on behalf of the respondents.

2.The learned counsel for the petitioner submits that the petitioner has signed the contract with the 2nd respondent on 03.02.2020 when the rate of GST payable was 12%. However, the rate has now been increased by a notification dated 18.11.2021 with effect from 01.01.2022 as 18%.

3.This writ petition is disposed of at the time of admission without expressing any opinion on merits of the case, by directing the 2nd respondent to consider and pass appropriate orders on the petitioner's representation dated



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29.07.2022 within a period of four weeks from the date of receipt of a copy of this order. Before passing any order, the 2nd respondent may also consider the applicability of Section 64A of the Sale of Goods Act, 1930. No costs.

06.10.2022

Index : Yes/No
Speaking/Non-Speaking Order

vsn/jas

To

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C.SARAVANAN, J.



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