



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 23.03.2022

CORAM

WEB COPY

THE HONOURABLE MR. JUSTICE C.SARAVANAN

W.P.(MD)Nos.2510, 2514, 2515, 2517 & 2518 of 2021, 2623, 2625, 2626, 2627 & 2629 of 2021, 4419, 4421 to 4434 & 4442 to 4444 of 2021, 7135, 7137, 7140 & 7147 of 2021, 7347, 7349, 7351 & 7354 of 2021, 7384 to 7386 of 2021, 7536, 7538, 7540 to 7542 of 2021, 12471 of 2021, 12496 of 2021 and 22190 of 2021

and

W.M.P.(MD)Nos.2083 to 2087 of 2021, 2163 to 2166, 2172 of 2021, 3555, 3557 to 3570 of 2021, 3581 to 3583 of 2021, 5451, 5454, 5456, 5461 of 2021, 5572 to 5574, 5577 of 2021, 5585 to 5587 of 2021, 5703, 5705, 5707, 5709 & 5712 of 2021, 9771 of 2021, 9792 of 2021 and 18753 of 2021

- 1.. Krishnan.T ... Petitioner(s) in WP(MD). 2510/ 2021
1. M/s.Vishagan Construction
Rep. by its Partner V.Nagarajan,
10/2 Singampidirikoil South 1st St.,
K.Salai Pudur, Bye-Pass Road,
Madurai - 18.
... Petitioner(s) in WP(MD). 2514/ 2021
1. Thanaraj.S ... Petitioner(s) in WP(MD). 2515/ 2021

1. Mani.G ... Petitioner(s) in WP(MD). 2517/ 2021
1. Ravichandran.K.R. ... Petitioner(s) in WP(MD). 2518/ 2021
1. P.Thangamuthu ... Petitioner(s) in WP(MD). 2623/ 2021
1. Gunasekaran Mehala ... Petitioner(s) in WP(MD). 2625/ 2021
1. Rajamani.P ... Petitioner(s) in WP(MD). 2626/ 2021
1. Karuvadaikkan Madurai Veeran
... Petitioner(s) in WP(MD). 2627/ 2021
1. Sarangapani D.Mullai ... Petitioner(s) in WP(MD). 2629/ 2021
1. Krishnan.V ... Petitioner(s) in WP(MD). 4419/ 2021
1. Subbaiah Sathish Kumar ... Petitioner(s) in WP(MD). 4421/ 2021
1. Loganathan. ... Petitioner(s) in WP(MD). 4422/ 2021
1. Johnwatson Johnjabaraj, ... Petitioner(s) in WP(MD). 4423/ 2021



1. Marimuthu Loganathan ... Petitioner(s) in WP (MD) . 4424/ 2021
1. Periasamy Servai ... Petitioner(s) in WP (MD) . 4425/ 2021
1. Ezakki Albert Ravi Moses, ... Petitioner(s) in WP (MD) . 4426/ 2021
1. Shanmugam.M ... Petitioner(s) in WP (MD) . 4427/ 2021
1. Thangaraj. P ... Petitioner(s) in WP (MD) . 4428/ 2021
1. P.Packiam, ... Petitioner(s) in WP (MD) . 4429/ 2021
1. Bose.R ... Petitioner(s) in WP (MD) . 4430/ 2021
1. Siva Siva Construction
Rep. by its Partner C.Umapathi,
5/345-Kamarajar Colony,
Melur Main Road,
Sivagangai. ... Petitioner(s) in WP (MD) . 4431/ 2021
1. Vijayakumar. K ... Petitioner(s) in WP (MD) . 4432/ 2021
1. Paulkannu.T ... Petitioner(s) in WP (MD) . 4433/ 2021
1. Rasappa Kannan ... Petitioner(s) in WP (MD) . 4434/ 2021
1. D.Chellapandi ... Petitioner(s) in WP (MD) . 4442/ 2021
1. Lakshmi.J ... Petitioner(s) in WP (MD) . 4443/ 2021
1. Ganesan.V ... Petitioner(s) in WP (MD) . 4444/ 2021
1. Shanmugam Kumar ... Petitioner(s) in WP (MD) . 7135/ 2021
1. Alagesan.M ... Petitioner(s) in WP (MD) . 7137/ 2021
1. Pandichamy Athmanathan, ... Petitioner(s) in WP (MD) . 7140/ 2021
1. Lakshmanan Karunanithi ... Petitioner(s) in WP (MD) . 7147/ 2021
1. Ramar.K ... Petitioner(s) in WP (MD) . 7347/ 2021
1. Raju.C ... Petitioner(s) in WP (MD) . 7349/ 2021
1. Pushpavalli ... Petitioner(s) in WP (MD) . 7351/ 2021
1. Shanmugavel Vijayashri ... Petitioner(s) in WP (MD) . 7354/ 2021
1. Shanmugasundaram Kameswaran
... Petitioner(s) in WP (MD) . 7384/ 2021
1. Velani Udhayakumar ... Petitioner(s) in WP (MD) . 7385/ 2021
1. Muniyandi Thevar Marimuthu
... Petitioner(s) in WP (MD) . 7386/ 2021
1. Swaminathan Ramanathan ... Petitioner(s) in WP (MD) . 7536/ 2021
1. Krishnan Jothibalan, ... Petitioner(s) in WP (MD) . 7538/ 2021
1. Sayapkhan Alikhan ... Petitioner(s) in WP (MD) . 7540/ 2021
1. Kurundan Kurundiah ... Petitioner(s) in WP (MD) . 7541/ 2021



1. N.Muniayasamy ... Petitioner(s) in WP (MD) . 7542/ 2021
1. Periyannan Rajendran ... Petitioner(s) in WP (MD) . 12471/ 2021
1. Athirathinam Prabahar ... Petitioner(s) in WP (MD) . 12496/ 2021
1. Mohammed Ibrahim Ahamed ... Petitioner(s) in WP (MD) . 22190/ 2021

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Versus

1. The Assistant Commissioner of cgst and Central Excise,
Madurai II Division,
Bibikulam,
Madurai - 625002.

2. The Executive Engineer
Public Works Department ,
Buildings (Construction and Maintenance) Division,
Madurai - 625002.

... Respondent(s) in WP (MD) . 2510/ 2021

1. The Assistant Commissioner of Cgst and Central Excise,
Madurai II Division,
Bibikulam,
Madurai - 625002.

2. The Executive Engineer Public Works Department ,
Buildings (Construction and Maintenance) Division,
Madurai - 625002.

... Respondent(s) in WP (MD) . 2514/ 2021

1. The Assistant Commissioner of Cgst and Central Excise,
Madurai II Division,
Bibikulam, Madurai - 625002.

2. The Executive Engineer
Public Works Department ,
Buildings (Construction and Maintenance) Division,
Madurai - 625002.

... Respondent(s) in WP (MD) . 2515/ 2021

1. The Assistant Commissioner of cgst and Central Excise,
Madurai II Division,



Bibikulam,
Madurai - 625002.

2. The Executive Engineer Public Works Department ,
Buildings (Construction and Maintenance) Division,
Madurai - 625002.

... Respondent(s) in WP(MD). 2517/ 2021

1. The Assistant Commissioner of cgst and Central Excise,
Madurai I Division,
Bibikulam, Madurai - 625002.

2. The Executive Engineer
Public Works Department ,
Buildings (Construction and Maintenance) Division,
Madurai - 625002.

3. The Executive Engineer Public Works Department ,
Buildings (Construction and Maintenance) Division,
Medical Works,
Madurai - 625 002.

4. The Executive Engineer Public Works Department ,
Buildings (Construction and Maintenance) Division,
Medical Works, Sivagangai.

... Respondent(s) in WP(MD). 2518/ 2021

1. The Assistant Commissioner of Cgst and Central Excise,
Madurai II Division,
Bibikulam,
Madurai - 625002.

2. The Executive Engineer Public Works Department ,
Buildings (Construction and Maintenance) Division,
Madurai - 625002.

... Respondent(s) in WP(MD). 2623/ 2021

1. The Assistant Commissioner of Cgst and Central Excise,
Madurai II Division, Bibikulam,
Madurai - 625002.

2. The Executive Engineer Public Works Department ,
Buildings (Construction and Maintenance) Division,



Madurai - 625002.

... Respondent(s) in WP (MD) . 2625/ 2021

1. The Asst. Commissioner(Ae)

Central Gst and Central Excise,

Gst Bhavan, Central Revenue Buildings,

Office of the Commissioner of Cgst and Central Excise,

4-Lal Bahadur Shastri Marg, bibikulam, Madurai-2

2. The Asst.Commissioner of Cgst and Central Excise,

Madurai I Division,

Bibikulam, Madurai - 625 002.

3. The Executive Engineer

Public Works Department,

Buildings (Constrcution and Maintenance) Medical Works,

Madurai - 625 002.

... Respondent(s) in WP (MD) . 2626/ 2021

1. The Assistant Commissioner Of Cgst and Central Excise,

Madurai Ii Division,

Bibikulam, Madurai - 625002.

2. The Executive Engineer Public Works Department ,

Buildings (Construction and Maintenance) Division,

Madurai - 625002.

... Respondent(s) in WP (MD) . 2627/ 2021

1. The Asst. Commissioner of Cgst And, Central Excise,

Madurai I Division,

Bibikulam,

Madurai - 625 002.

2. The Executive Engineer

Public Works Depart.Buildings

(Construction and Maintenance)division,

Madurai - 625 002.

... Respondent(s) in WP (MD) . 2629/ 2021

1. The Assistant Commissioner (Ae),

Central Gst and Central Excise ,

Gst Bhavan, Central Revenue Buildings ,

Office of the Commissioner of Cgst and Central Excise,



4-Lal Bahadur Shastri Marg, bibikulam, Madurai-2

2. The Assistant Commissioner Of Cgst and Central Excise,
Madurai Ii Division,
Bibikulam, Madurai - 625002.

3. The Superintending Engineer

Public Workd Department ,
Buildings (Construction and Maintenance) Circle ,
Medical Works, Madurai - 625002.

... Respondent(s) in WP(MD). 4419/ 2021

1. The Assistant Commissioner Of Gst and Central Excise,
Madurai I Division, Bibikulam,
5-V.P.Rathinasamy Nadar Road,
Madurai- 625002

2. The Executive Engineer Public Works Department ,
Buildings (Construction and Maintenance) Division,
Madurai Division,
(Medical Works)
Madurai - 625002.

3. The Superintending Engineer Public Works Department ,
Buildings (Construction and Maintenance) Circle ,
Medical Works, Madurai - 625002.

... Respondent(s) in WP(MD). 4421/ 2021

1. The Assistant Commissioner Of Cgst and Central Excise,
Central Gst and Central Excise ,
Madurai I Division, Bibikulam,
5-V, P.Rathinasamy Nadar Rd,
Madurai-625002

2. The Assistant Commissioner of Cgst and Central Excise,,
Madurai Ii Division,
Bibikulam, Madurai - 625002.

3. The Executive Engineer
Public Workd Department ,



Buildings (Construction and Maintenance) Division ,
Medical Works,
Madurai - 625002.

... Respondent(s) in WP(MD). 4422/ 2021

1. The Asst. Commissioner of Cgst and Central Excise,
Madurai Ii Division, Bibikulam,
Madurai - 625002.

2. The Executive Engineer Public Workd Department ,
Buildings (Construction and Maintenance) Division,
Madurai 625 002

3. The Superintending Engineer,
Public Workd Department ,
Buildings (Construction and Maintenance),
Madurai Circle, Madurai - 625 002

4. The Superintending Enginner Public Workd Department ,
Buildings (Construction and Maintenance) Medical Works,
Madurai Circle, Madurai 625 002

... Respondent(s) in WP(MD). 4423/ 2021

1. The Assistant Commissioner Of Cgst and Central Excise,
Madurai Ii Division,
Bibikulam, Madurai- 625002

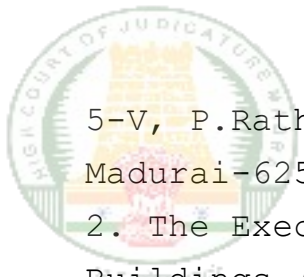
2. The Executive Engineer Public Works Department ,
Buildings (Construction and Maintenance) Division,
Madurai Division, Madurai - 625002.

3. The Superintending Engineer Public Workd Department ,
Buildings (Construction and Maintenance)madurai Circle
Madurai - 625002.

4. The Superintending Engineer Public Works Department ,
Buildings (Construction and Maintenance) Medical Works,
Madurai Cicle,
Madurai - 625002.

... Respondent(s) in WP(MD). 4424/ 2021

1. The Assistant Commissioner Of Cgst and Central Excise,
Central Gst and Central Excise ,
Madurai I Division, Bibikulam,



5-V, P.Rathinasamy Nadar Rd,
Madurai-625002

2. The Executive Engineer Pwd,
Buildings (Construction and Maintenance) Division,
Madurai Division, Madurai-625002

3. The Superintending Engineer
Public Works Department ,
Buildings (Construction and Maintenance) Madurai Circle,
Medical Works, Madurai - 625002.

... Respondent(s) in WP(MD). 4425/ 2021

1. The Assitant Commissioner Of Cgst and Central Excise,
Madurai I Division,
Bibikulam, 5-V.P.Rathinasamy Nadar Road,
Madurai- 625002

2. The Executive Engineer Public Works Department ,
Buildings (Construction and Maintenance) Division,
Madurai Division, (Medical Works) Madurai - 625002.

3. The Superintending Engineer Public Workd Department ,
Buildings (Construction and Maintenance) Madurai Circle ,
(Medical Works), Madurai - 625002.

... Respondent(s) in WP(MD). 4426/ 2021

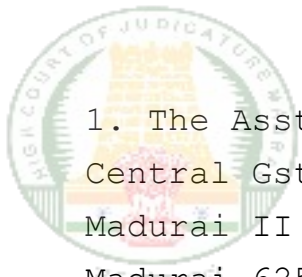
1. The Asst. Commissioner of Cgst and Central Excise,
Madurai Ii Division,
5.V.P.Rathinasamy Nadar Road,
Bibikulam, Madurai - 625002.

2. The Executive Engineer,
Public Works Department ,
Buildings (Construction and Maintenance) Division,
Medical Works,
Sivagangai

3. The Executive Engineer,
Public Workd Department ,
Buildings (Construction and Maintenance) Division,
Ramanathapuram,

Ramanathapuram District

... Respondent(s) in WP(MD). 4427/ 2021



1. The Asst. Commissioner of Cgst and Central Excise,
Central Gst and Central Excise ,
Madurai II Division, Bibikulam,
Madurai-625002

2. The Executive Engineer Pwd,
Buildigns (Construction and Maintenance) Division,
Madurai Division, Madurai-625002

3. The Superintending Engineer Public Works Department ,
Buildings (Construction and Maintenance) Madurai Circle,
Madurai - 625002.

4. The Superintending Engineer Public Works Department ,
Buildings (Construction and Maintenance),
Medical Works, Madurai Circle,
Madurai - 625002.

... Respondent(s) in WP(MD). 4428/ 2021

1. The Assistant Commissioner Of Cgst and Central Excise,
Madurai Ii Division,
Bibikulam , Madurai - 625002.

2. The Executive Engineer Public Works Department ,
Buildings (Construction and Maintenance) Division,
Madurai - 625002.

... Respondent(s) in WP(MD). 4429/ 2021

1. The Asst. Commissioner of Cgst and Central Excise,
Madurai Ii Division, Bibikulam,
5-V.P.Rathinasamy Nadar Road,
Madurai - 625002.

2. The Executive Engineer Public Workd Department ,
Buildings (Construction and Maintenance) Division,
Medical Works, Madurai Division, Madurai

... Respondent(s) in WP(MD). 4430/ 2021

1. The Asst. Commissioner of Cgst and Central Excise,
Madurai Ii Division, Bibikulam,
5-V.P.Rathinasamy Nadar Road,
Madurai - 625002.

2. The Executive Engineer,



Public Workd Department ,
Buildings (Construction and Maintenance)
Sarukaniyaru Basin Division,
Sivagangai

3. The Executive Engineer,
District Rural Development Agency,
District Collectors Office,
Sivagangai

... Respondent(s) in WP(MD) . 4431/ 2021

1. The Asst. Commissioner of Cgst and Central Excise,
Central Gst and Central Excise ,
Madurai Ii Division,
5-V. P.Rathinasamy Nadar Rd,
Bibikulam, Madurai-625002

2. The Executive Engineer Pwd,
Buildigns (Construction and Maintenance) Division,
Madurai Division, Madurai-625002

3. The Superintending Engineer Public Works Department ,
Buildings (Construction and Maintenance) Madurai Circle,
Madurai - 625002.

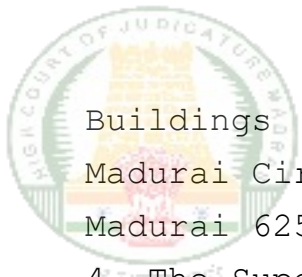
4. The Superintending Engineer Public Works Department ,
Buildings (Construction and Maintenance),
Medical Works, Madurai Circle,
Madurai - 625002.

... Respondent(s) in WP(MD) . 4432/ 2021

1. The Asst. Commissioner of Cgst and Central Excise,
Madurai Ii Division,
Bibikulam, 5-V.P.Rathinasamy Nadar Road,
Madurai - 625002.

2. The Executive Engineer, Public Workd Department ,
Buildings (Construction and Maintenance) Division,
Madurai 625 002

3. The Superintending Enginner,
Public Workd Department ,



Buildings (Construction and Maintenance),
Madurai Circle,
Madurai 625 002

4. The Superintending Engineer,

Public Works Department ,

Buildings (Construction and Maintenance) Medical Works,
Madurai Circle,
Madurai 625002

... Respondent(s) in WP (MD) . 4433/ 2021

1. The Asst. Commissioner of Cgst and Central Excise,
Central Gst and Central Excise ,
Madurai II Division,

5-V. P.Rathinasamy Nadar Rd,
Bibikulam, Madurai-625002

2. The Executive Engineer Pwd,
Buildigns (Construction and Maintenance) Division,
Periyar Vaigai Basin Division,
Madurai

3. Commissioner Panchayat Union,
Thirupathur

4. Superintending Engineer Pwd,
O/o. the Supplementing Engineer,
Ground Water Circle, Madurai

5. Executive Engineer Pwd,
Buidligns (Construction Adn Maintenance) Division,
Ramanathapuram

6. Executive Engineer Wro,
Manimuthar Basin Division,
Devakottai

... Respondent(s) in WP (MD) . 4434/ 2021

1. The Assistant Commissioner (Ae),
Central Gst and Central Excise ,
Gst Bhavan,
Central Revenue Buildings ,
Office of the Commissioner of Cgst and Central Excise,



4-Lal Bahadur Shastri Marg, bibikulam, Madurai-2

2. The Assistant Commissioner Of Cgst and Central Excise,
Madurai Ii Division,

5-V.P.Rathinasamy Nadar Road,

Bibikulam, Madurai - 625002.

3. The Superintending Engineer

Public Workd Department ,

Buildings (Construction and Maintenance) ,

Medical Works,

Madurai - 625002.

... Respondent(s) in WP(MD). 4442/ 2021

1. The Asst Commissioner of Cgst and Central Excise,

Madurai I Division,

Bibikulam, Madurai-625 002

2. The Executive Engineer Public Works Dept,

Buildings (Construction and Maintenance) Division,

Medical Works, Madurai-625 002

... Respondent(s) in WP(MD). 4443/ 2021

1. The Asst Commissioner (Ae) Central Gst and Central Excise ,

Gst Bhavan, Central Revenue Buildings ,

Office of the Commissioner of Cgst and Central Excise,

4-Lal Bahadur Shastri Marg, bibikulam, Madurai-2

2. The Asst.Commissioner of Cgst and Central Excise,

Madurai Ii Division,

Bibikulam, Madurai - 625002.

3. The Executive Engineer Public Workd Department ,

Buildings (Construction and Maintenance) Division ,

Medical Works,

Madurai - 625002.

4. The Executive Engineer Public Works Department ,

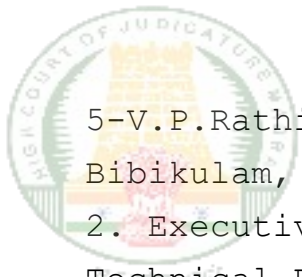
Buildings (Construction and Maintenance) Division,

Madurai - 625002.

... Respondent(s) in WP(MD). 4444/ 2021

1. The Assistant Commissioner Of Cgst and Central Excise,

Madurai Ii Division,



5-V.P.Rathinasamy Nadar Road,
Bibikulam, Madurai 625 002

2. Executive Engineer Public Works Department,
Technical Education Division,
Madurai

3. Executive Engineer Public Works Dept.,
(Medical Works),
Sivagangai

4. Executive Engineer Public Works Dept.,
Buildings (Construction and Maintenance) Division,
Ramanathapuram.

5. Executive Engineer Public Works Dept.,
Water Research Organization,
Manimuthar Basin Division,
Devakottai

... Respondent(s) in WP (MD) . 7135/ 2021

1. The Joint Commissioner of Cgst and Central Excise,
Central Excise Buildings, Bibikulam,
Madurai 625 002

2. Executive Engineer Public Works Department,
Buildings (Construction and Maintenance) Division,
Ramanathapuram

3. Executive Engineer Public Works Dept.,
Buildings (Construction and Maintenance) Division,
Medical Works, Sivagangai

4. Executive Engineer Public Works Dept.,
Buildings (Construction and Maintenance)
Technical Education Division,
Madurai.

... Respondent(s) in WP (MD) . 7137/ 2021

1. The Assistant Commissioner Of Cgst and Central Excise,,
Madurai Ii Division, Bibikulam,
Madurai - 625002.

2. The Executive Engineer Public Works Department ,



Buildings (Construction and Maintenance) ,
Medical Works, Sivagangai .

3. The Executive Engineer Public Works Department ,
Buildings (Construction and Maintenance) Division ,
Ramanathapuram.

4. The Executive Engineer Public Works Department ,
Technical Education Division,
Tirunelveli - 627007.

... Respondent(s) in WP(MD). 7140/ 2021

1. The Assistant Commissioner Of Cgst and Central Excise,
Madurai II Division, 5-V.P.Rathinasamy Nadar Road, Bibikulam,
Madurai - 625002.

2. Executive Engineer Public Works Department ,
Buildings (Construction and Maintenance) ,
Division, Ramanathapuram.

... Respondent(s) in WP(MD). 7147/ 2021

1. The Asst Commissioner of Cgst and Central Excise,
Madurai II Division, Bibikulam,
Madurai - 625 002.

2. The Block Development Officer Kadaladi Union,
Kadladi.

... Respondent(s) in WP(MD). 7347/ 2021

1. The Asst Commissioner of Cgst and Central Excise,
Madurai II Division, Bibikulam,
Madurai - 625002.

2. The Executive Engineer Public Works Department ,
Buildings (Construction and Maintenance) Division,
Ramanathapuram.

3. The Executive Engineer Public Works Department ,
Technical Education Division,
Tirunelveli - 627007.

... Respondent(s) in WP(MD). 7349/ 2021

1. The Asst Commissioner of Cgst and Central Excise,
Madurai II Division, Bibikulam,
Madurai - 625 002.

2. The Executive Engineer Public Works Department,



Buildings(Construction and Maintenance)division,
Ramanathapuram.

... Respondent(s) in WP(MD). 7351/ 2021

1. The Asst Commissioner of Cgst and Central Excise,
Madurai II Division,

5-V.P.Rathinasamy Nadar Road,
Bibikulam, Madurai - 625002.

2. The Executive Engineer Public Works Department ,
Buildings (Construction and Maintenance) Division,
Ramanathapuram.

... Respondent(s) in WP(MD). 7354/ 2021

1. The Asst Commissioner of Cgst and Central Excise,
Madurai II Division,

Bibikulam, 5-V Rathinasamy Nadar Road,
Madurai - 625 002.

2. The Executive Engineer Public Works Department,
Buildings(Construction and Maintenance)division,
Ramanathapuram.

3. The Registrar Alagappa University,
Karaikudi.

... Respondent(s) in WP(MD). 7384/ 2021

1. The Asst Commissioner of Cgst and Central Excise,
Madurai II Division, Bibikulam,

5-V.P.Rathinasamy Nadar Road,
Madurai - 625 002.

2. The Executive Engineer, Public Works Dept.,
Buildings (Construction and Maintenance) Division,
Ramanathapuram

... Respondent(s) in WP(MD). 7385/ 2021

1. The Asst Commissioner of Cgst and Central Excise,
Madurai II Division,

5-V.P.Rathinasamy Nadar Road,
Bibikulam, Madurai - 625002.

2. The Executive Engineer Public Works Department ,
Buildings (Construction and Maintenance) Division,



Ramanathapuram.

... Respondent(s) in WP(MD). 7386/ 2021

1. The Asst Commissioner of Cgst and Central Excise,
Madurai II Division,

5-V.P.Rathinasamy Nadar Road,
Bibikulam, Madurai - 625002.

2. Executive Engineer Public Works Department ,
Buildings (Construction and Maintenance) Division,
Ramanathapuram.

3. The Executive Engineer Public Works Department,
Ex.Jamin Division, Karaikudi.

4. Executive Engineer Fishing Harbour Project Division,
Fisheries Department,
Thoothukudi.

... Respondent(s) in WP(MD). 7536/ 2021

1. The Asst Commissioner of Cgst and Central Excise,
Madurai II Division, Bibikulam,
Madurai - 625002.

2. The Executive Engineer Public Works Department ,
Buildings (Construction and Maintenance) Division,
Ramanathapuram.

3. The Superintending Engineer Public Works Department ,
Buildings (Construction and Maintenance) ,
Madurai Circle,
Madurai - 625002.

... Respondent(s) in WP(MD). 7538/ 2021

1. The Asst Commissioner of Cgst and Central Excise,
Madurai II Division,
5-V.P.Rathinasamy Nadar Road, Bibikulam,
Madurai - 625002.

2. Executive Engineer Public Works Department ,
Electrical Division,
Medical Works,
Madurai - 625 002.

3. The Executive Engineer Public Works Department,



Buildings (Construction and Maintenance) Division,,
Medical Works, Sivganga.

4. Executive Engineer Public Works Department ,
Buildings (Construction and Maintenance) Division,
Ramanathapuram.

... Respondent(s) in WP(MD). 7540/ 2021

1. The Asst Commissioner of Cgst and Central Excise,
Madurai II Division,
5-V.P.Rathinasamy Nadar Road,
Bibikulam, Madurai 625002

2. The Executive Engineer,
Public Works Dept.,
Buildings (Construction and Maintenance) Division,
Ramanathapuram

3. The District Adi Dravida And
Scheduled Tribe Welfare Officer,
Ramanathapuram District,
Ramanathapuram

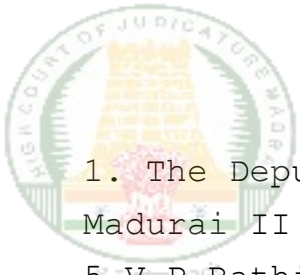
... Respondent(s) in WP(MD). 7541/ 2021

1. The Asst Commissioner of Cgst and Central Excise,
Madurai II Division,
5-V.P.Rathinasamy Nadar Road,
Bibikulam,
Madurai 625002

2. The Executive Engineer,
Public Works Dept.,
Buildings (Construction and Maintenance) Division,
Medical Works,
Madurai

3. The Executive Engineer Public Works Dept,
Buildings (Construction and Maintenance)division,
Madurai

4. The Executive Engineer Public Works Dept,
Buildings (Construction and Maintenance)division,
Medical Works, Sivagangai



... Respondent(s) in WP (MD) . 7542/ 2021

1. The Deputy Commissioner of Cgst and Central Excise,
Madurai II Division,
5-V.P.Rathinasamy Nadar Road,
Bibikulam, Madurai-625002.

2. Executive Engineer Public Works Department,
Buildings (Construction and Maintenance) Division,
Ramanathapuram.

3. Executive Engineer Public Works Department,
Buildings (Construction and Maintenance) Division,
Sivagangai.

4. Executive Engineer Public Works Department,
Water Resources Organization,
Saruganiyar Basin Division,
Sivagangai.

... Respondent(s) in WP (MD) . 12471/ 2021

1. The Deputy Commissioner of Cgst and Central Excise,
Madurai II Division,
5-V.P. Rathinasamy Nadar Rd.,
Bibikulam, Madurai 625002.

2. Executive Engineer,
Public Works Department,
Buildings (Construction and Maintenance) Division,
Ramanathapuram.

3. Executive Engineer,
PwD, Buildings (Construction and Maintenance) Division,
Sivagangai.

4. Executive Engineer,
PwD., Water Resources Organization,
Saruganiyar Basin Division,
Sivagangai.

... Respondent(s) in WP (MD) . 12496/ 2021

1. The Deputy Commissioner of Cgst and Central Excise
(Adjudication),
Madurai II Division,

Central Revenue Buildings,



5-V.P.Rathinasamy Nadar Road,
Bibikulam,
Madurai - 625 002

2. The Superintending Engineer

Public Works Department,
Construction (Buildings and Maintenance),
Medical Works, Madurai - 625 002.

3. The Executive Engineer Public Works Department,
Technical Education Department,
Madurai - 625 011.

... Respondent(s) in WP(MD). 22190/ 2021

Prayer in WP(MD). 2510/ 2021 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue Writ of Certiorari or any othe appropriate Writ or direction by any other order calling for the records in respect of impugned Show Cause Notice No. 107/2020-ST in C.No.IV/09/46/2020-Adjn , dated 26/12/2020 issued by the first Respondent and Quash the same and pass such further or other orders as this Honble Court may deem fit ad proper in the circumstances of the case and thus render justice

Prayer in WP(MD). 2514/ 2021 :

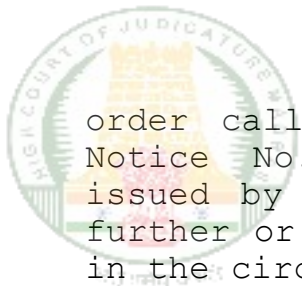
Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue Writ of Certiorari or any othe appropriate Writ or direction by any other order calling for the records in respect of impugned Show Cause Notice No. 105/2020-ST in C.No.IV/09/149/2020-Adjn , dated 26/12/2020 issued by the first Respondent and Quash the same and pass such further or other orders as this Honble Court may deem fit ad proper in the circumstances of the case and thus render justice

Prayer in WP(MD). 2515/ 2021 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue Writ of Certiorari or any othe appropriate Writ or direction by any other order calling for the records in respect of impugned Show Cause Notice No. 30/2020-ST in C.No.IV/09/58/2020-Adjn , dated 23/12/2020 issued by the first Respondent and Quash the same and pass such further or other orders as this Honble Court may deem fit ad proper in the circumstances of the case and thus render justice

Prayer in WP(MD). 2517/ 2021 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue Writ of Certiorari or any othe appropriate Writ or direction by any other



order calling for the records in respect of impugned Show Cause Notice No. 32/2020-ST in C.no.IV/09/18/2020-Adjn dt 19.12.2020 issued by the first Respondent and Quash the same and pass such further or other orders as this Honble Court may deem fit ad proper in the circumstances of the case and thus render justice

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Prayer in WP(MD). 2518/ 2021 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue Writ of Certiorari or any othe appropriate Writ or direction by any other order calling for the records in respect of impugned Show Cause Notice No. 23/2020-ST in C.No.IV/09/44/2020-Adjn , dated 22/12/2020 issued by the first Respondent and Quash the same and pass such further or other orders as this Honble Court may deem fit ad proper in the circumstances of the case and thus render justice

Prayer in WP(MD). 2623/ 2021 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue Writ of Certiorari or any othe appropriate Writ or direction by any other order calling for the records in respect of impugned Show Cause Notice No. 98/2020-ST in C.No.IV/09/109/2020-Adjn , dated 26/12/2020 issued by the first Respondent and Quash the same and pass such further or other orders as this Honble Court may deem fit ad proper in the circumstances of the case and thus render justice

Prayer in WP(MD). 2625/ 2021 :

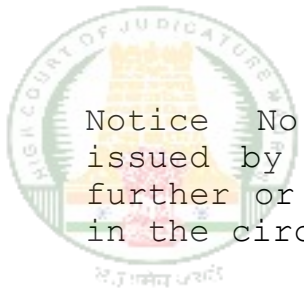
Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue Writ of Certiorari or any othe appropriate Writ or direction by any other order calling for the records in respect of impugned Show Cause Notice No.24/2020-ST in C.no.IV/09/19/2020-Adjn. dt 19.12.2020 issued by the first Respondent and Quash the same and pass such further or other orders as this Honble Court may deem fit ad proper in the circumstances of the case and thus render justice

Prayer in WP(MD). 2626/ 2021 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a writ of Certiorari or any other appropriate writ or direction by any other order calling for the records in respect of impugned show cause notice No.10/2020-ST in C.No.V/12/55/2020-HPU dated 24-12-2020 issued by the 1st Respondent and quash the same and pss such further or other orders as this Honourable Court may deem fit and proper in the circumstances of the case and thus render justice.

Prayer in WP(MD). 2627/ 2021 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue Writ of Certiorari or any othe appropriate Writ or direction by any other order calling for the records in respect of impugned Show Cause



Notice No.25/2020-ST in C.no.IV/09/43/2020-Adjn. dt 31.12.2020 issued by the first Respondent and Quash the same and pass such further or other orders as this Honble Court may deem fit ad proper in the circumstances of the case and thus render justice

Prayer in WP(MD). 2629/ 2021 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a writ of Certiorari or any other appropriate writ or direction by any other order calling for the records in respect of impugned show cause notice.No.39/2020-ST in C.No.IV/09/60/2020-Adjn dated 24-12-2020 issued by the 1st Respondent and quash the same and pss such further or other orders as this Honourable Court may deem fit and proper in the circumstances of the case and thus render justice.

Prayer in WP(MD). 4419/ 2021 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue Writ of Certiorari or any other appropriate Writ or direction by any other order calling for the records in respect of impugned Show Cause Notice No.16/2020-ST in C.No.V/12/54/2020-HPU dated 24/12/2020 issued by the First Respondent ans Quash the same and pass such further or other order as tthis Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

Prayer in WP(MD). 4421/ 2021 :

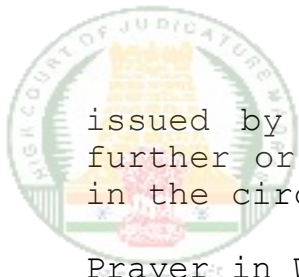
Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue Writ of Certiorari or any other appropriate Writ or direction by any other order calling for the records in respect of impugned Show Cause Notice No.46/2020-ST in C.No.IV/09/49/2020-Adjn dated 25/12/2020 issued by the First Respondent ans Quash the same and pass such further or other order as tthis Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

Prayer in WP(MD). 4422/ 2021 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue Writ of Certiorari or any other appropriate Writ or direction by any other order calling for the records in respect of impugned Show Cause Notice No.11/2020-ST in C.No.IV/09/37/2020-Adjn. dated 18/12/2020 issued by the First Respondent and Quash the same and pass such further or other order as tthis Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

Prayer in WP(MD). 4423/ 2021 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue Writ of Certiorari or any other appropriate Writ or direction by any other order calling for the records in respect of impugned Show Cause Notice No.103/2020-ST in C.No.IV/09/53/2020-Adjn. dated 26/12/2020



issued by the First Respondent and Quash the same and pass such further or other order as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

Prayer in WP(MD). 4424/ 2021 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue Writ of Certiorari or any other appropriate Writ or direction by any other order calling for the records in respect of impugned Show Cause Notice No.1/2021-ST in C.No.IV/09/186/2020-Adjn dated 11/01/2021 issued by the First Respondent and Quash the same and pass such further or other order as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

Prayer in WP(MD). 4425/ 2021 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue Writ of Certiorari or any other appropriate Writ or direction by any other order calling for the records in respect of impugned Show Cause Notice No.24/2020-ST in C.No.IV/09/45/2020-Adjn. dated 22/12/2020 issued by the First Respondent and Quash the same and pass such further or other order as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

Prayer in WP(MD). 4426/ 2021 :

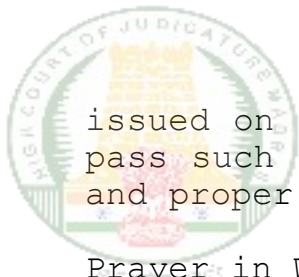
Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue Writ of Certiorari or any other appropriate Writ or direction by any other order calling for the records in respect of impugned Show Cause Notice No.35/2020-ST in C.No.IV/09/51/2020-Adjn dated 25/12/2020 issued by the First Respondent and Quash the same and pass such further or other order as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

Prayer in WP(MD). 4427/ 2021 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue Writ of Certiorari or any other appropriate Writ or direction by any other order calling for the records in respect of impugned Show Cause Notice No.139/2020-ST in C.No.IV/09/174/2020-Adjn. dated nil/12/2020 issued on 31.12.2020 issued by the First Respondent and Quash the same and pass such further or other order as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

Prayer in WP(MD). 4428/ 2021 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue Writ of Certiorari or any other appropriate Writ or direction by any other order calling for the records in respect of impugned Show Cause Notice No.9/2020-ST in C.No.IV/09/41/2020-Adjn. dated 29/12/2020



issued on 31.12.2020 by the First Respondent and Quash the same and pass such further or other order as tthis Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

Prayer in WP(MD). 4429/ 2021 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue Writ of Certiorari or any other appropriate Writ or direction by any other order calling for the records in respect of impugned Show Cause Notice No.95/2020-ST in C.No.IV/09/56/2020-Adjn dated 29/12/2020 issued by the First Respondent ans Quash the same and pass such further or other order as tthis Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

Prayer in WP(MD). 4430/ 2021 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue Writ of Certiorari or any other appropriate Writ or direction by any other order calling for the records in respect of impugned Show Cause Notice No.92/2020-ST in C.No.IV/09/14/2020-Adjn. dated 31/12/2020 issued by the First Respondent ans Quash the same and pass such further or other order as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

Prayer in WP(MD). 4431/ 2021 :

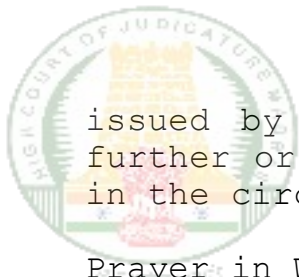
Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue Writ of Certiorari or any other appropriate Writ or direction by any other order calling for the records in respect of impugned Show Cause Notice No.90/2020-ST in C.No.IV/09/156/2020-Adjn. dated nil/12/2020 issued on 31.12.2020 issued by the First Respondent and Quash the same and pass such further or other order as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

Prayer in WP(MD). 4432/ 2021 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue Writ of Certiorari or any other appropriate Writ or direction by any other order calling for the records in respect of impugned Show Cause Notice No.94/2020-ST in C.No.IV/09/24/2020-Adjn. dated 26/12/2020 issued by the First Respondent and Quash the same and pass such further or other order as tthis Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

Prayer in WP(MD). 4433/ 2021 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue Writ of Certiorari or any other appropriate Writ or direction by any other order calling for the records in respect of impugned Show Cause Notice No.16/2020-ST in C.No.IV/09/61/2020-Adjn. dated 25/12/2020



issued by the First Respondent and Quash the same and pass such further or other order as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

Prayer in WP(MD). 4434/ 2021 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue Writ of Certiorari or any other appropriate Writ or direction by any other order calling for the records in respect of impugned Show Cause Notice No.89/2020-ST in C.No.IV/09/67/2020-Adjn. dated 19/12/2020 issued by the First Respondent and Quash the same and pass such further or other order as tthis Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

Prayer in WP(MD). 4442/ 2021 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue Writ of Certiorari or any other appropriate Writ or direction by any other order calling for the records in respect of impugned Show Cause Notice No.18/2020-ST in C.No.V/12/65/2020-HPU dated 24/12/2020 issued by the First Respondent ans Quash the same and pass such further or other order as tthis Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

Prayer in WP(MD). 4443/ 2021 :

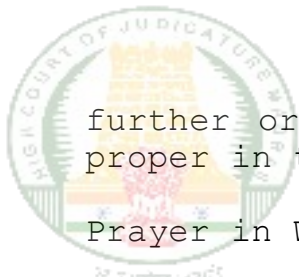
Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue Writ of Certiorari or any other appropriate Writ or direction by any other order calling for the records in respect of impugned Show Cause Notice No.29/2020-ST in C.No.IV/09/42/2020-Adjn. dated 23/12/2020 issued by the First Respondent andQuash the same and pass such further or other order as tthis Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

Prayer in WP(MD). 4444/ 2021 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue Writ of Certiorari or any other appropriate Writ or direction by any other order calling for the records in respect of impugned Show Cause Notice No.13/2020-ST in C.No.V/12/52/2020-HPU dated 24/12/2020 issued by the First Respondent ans Quash the same and pass such further or other order as tthis Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

Prayer in WP(MD). 7135/ 2021 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Ceriorari or any other appropriate writ or direction by any other order calling for the records in respect of impugned Show Cause Notice No.131/2020-ST in C.No.IV/09/64/2020-Adjn. dated 31.12.2020 issued by the First Respondent and quash the same and pass such



further or other orders as this Honourable Court may deem fit and proper in the circumstances of the case and thus render justice.

Prayer in WP(MD). 7137/ 2021 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorari or any other appropriate writ or direction by any other order calling for the records in respect of impugned Show Cause Notice No.13/2020-ST in File No.GEXCOM/ADJN/ST/JC/502/2020-Adjn. dated 24.12.2020 issued by the First Respondent and quash the same and pass such further or other orders as this Honourable Court may deem fit and proper in the circumstances of the case and thus render justice.

Prayer in WP(MD). 7140/ 2021 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue Writ of Certiorari or any other appropriate Writ or direction by ant other order calling for the records in respect of impugned Show Cause Notice No.80/2020-ST in C.No.IV/09/117/2020-Adjn. Dated 19/12/2020 issued by the First Respondent and quash the same and pass such further or other orders as this Honble Court deems fit and proper in the circumstances of the above case and thus render justice.

Prayer in WP(MD). 7147/ 2021 :

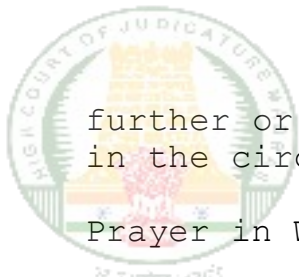
Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue Writ of Certiorari or any other appropriate Writ or direction by ant other order calling for the records in respect of impugned Show Cause Notice No.46/2020-ST in C.No.IV/09/82/2020-Adjn. Dated 19/12/2020 issued by the First Respondent and quash the same and pass such further or other orders as this Honble Court deems fit and proper in the circumstances of the above case and thus render justice.

Prayer in WP(MD). 7347/ 2021 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue Writ of Certiorari or any other appropriate Writ or direction by any other order calling for the records in respect of impugned Show Cause Notice No.75/2020-ST in C.No.IV/09/125/2020-Adjn dated 19/12/2020 issued by the First Respondent and Quash the same and pass such further or other order as tthis Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

Prayer in WP(MD). 7349/ 2021 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue Writ of Certiorari or any other appropriate Writ or direction by any other order calling for the records in respect of impugned Show Cause Notice No.121/2020-ST in C.No.IV/09/151/2020-Adjn dated 28/12/2020 issued by the First Respondent and Quash the same and pass such



further or other order as tthis Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

Prayer in WP(MD). 7351/ 2021 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue Writ of Certiorari or any other appropriate Writ or direction by any other order calling for the records in respect of impugned Show Cause Notice No.58/2020-ST in C.No.IV/09/121/2020-Adjn dated 19/12/2020 issued by the First Respondent and Quash the same and pass such further or other order as tthis Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

Prayer in WP(MD). 7354/ 2021 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue Writ of Certiorari or any other appropriate Writ or direction by any other order calling for the records in respect of impugned Show Cause Notice No.70/2020-ST in C.No.IV/09/130/2020-Adjn dated 19/12/2020 issued by the First Respondent and Quash the same and pass such further or other order as tthis Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

Prayer in WP(MD). 7384/ 2021 :

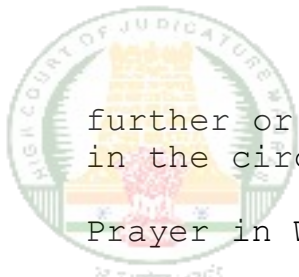
Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue Writ of Certiorari or any other appropriate Writ or direction by any other order calling for the records in respect of impugned Show Cause Notice No.134/2020-ST in C.No.IV/09/66/2020-Adjn dated Nil/12/2020 issued on 31-12-2020 issued by the First Respondent and Quash the same and pass such further or other order as tthis Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

Prayer in WP(MD). 7385/ 2021 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue Writ of Certiorari or any other appropriate Writ or direction by any other order calling for the records in respect of impugned Show Cause Notice No.67/2020-ST in C.No.IV/09/139/2020-Adjn dated 19/12/2020 issued by the First Respondent and Quash the same and pass such further or other orders as tthis Honourable Court may deem fit and proper in the circumstances of the case and thus render justice.

Prayer in WP(MD). 7386/ 2021 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue Writ of Certiorari or any other appropriate Writ or direction by any other order calling for the records in respect of impugned Show Cause Notice No.141/2020-ST in C.No.IV/09/174/2020-Adjn dated 31/12/2020 issued by the First Respondent and Quash the same and pass such



further or other order as tthis Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

Prayer in WP(MD). 7536/ 2021 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue Writ of Certiorari or any other appropriate Writ or direction by any other order calling for the records in respect of impugned Show Cause Notice No.64/2020-ST in C.No.IV/09/135/2020-Adjn dated 25/12/2020 issued by the First Respondent ans Quash the same and pass such further or other order as tthis Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

Prayer in WP(MD). 7538/ 2021 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue Writ of Certiorari or any other appropriate Writ or direction by any other order calling for the records in respect of impugned Show Cause Notice No.128/2020-ST in C.No.IV/09/157/2020-Adjn dated 28/12/2020 issued by the First Respondent and Quash the same and pass such further or other order as tthis Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

Prayer in WP(MD). 7540/ 2021 :

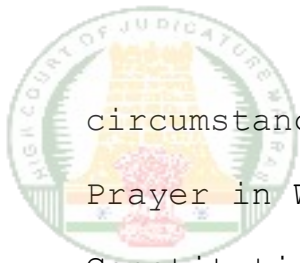
Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue Writ of Certiorari or any other appropriate Writ or direction by any other order calling for the records in respect of impugned Show Cause Notice No.27/2020-ST in C.No.IV/09/52/2020-Adjn dated 22/12/2020 issued by the First Respondent ans Quash the same and pass such further or other order as tthis Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

Prayer in WP(MD). 7541/ 2021 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of certiorari or any other appropriate writ or direction by other order calling for the records in respect of impugned Show Cause Notice No.137/2020-ST in C.No.IV/09/171/2020-Adjn. dated 31.12.2020 issued by the First Respondent and quash the same and pass such further or other orders as this Honourable Court may deem fit and proper in the circumstances of the case and thus render justice.

Prayer in WP(MD). 7542/ 2021 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of certiorari or any other appropriate writ or direction by other order calling for the records in respect of impugned Show Cause Notice No.117/2020-ST in C.No.IV/09/50/2020-Adjn. dated 27.12.2020 issued by the First Respondent and quash the same and pass such further or other orders as this Honourable Court may deem fit and proper in the



circumstances of the case and thus render justice.

Prayer in WP(MD). 12471/ 2021 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue Writ of certiorari or any other appropriate Writ or direction by any other order calling for the records in respect of impugned show cause Notice No.10/2021-ST in C.No.IV/09/72/2020-Adjn. dated 28-4-2021 issued by the First Respondent and Quash the same and pass such further or other orders as this Honourable Court may deem fit and proper in the circumstances of the case and thus render justice.

Prayer in WP(MD). 12496/ 2021 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of certiorari or any other appropriate Writ or direction by any other order calling for the records in respect of impugned Show Cause Notice No.6/2021-ST in C.No.IV/09/69/2020-Adjn. dated 28-4-2021 issued by the 1st Respondent and Quash the same and pass such further or other orders as this Honourable Court may deem fit and proper in the circumstances of the case and thus render justice.

Prayer in WP(MD). 22190/ 2021 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue WRIT OF CERTIORARIFIED MANDAMUS or order or direction in the nature of Writ calling for the records in respect of part of the impugned Show Cause Notice No.15/2021 - ST in C.No.IV/09/21/2020-Adjn. dated 28.04.2021 pertaining to the period from 01.10.2015 to 31.03.2016 issued by the First Respondent and Quash the same and be pleased to direct the learned First Respondent to implead and hear the Second and Third Respondents also in the adjudication proceedings and pass such further or other orders as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner	:	Mr.S.Renganathan(In all wps)
For R1	:	M/S. GURUMOORTHY.S. Senior Panel Counsel WP(MD).No.2510,2515,2514,2517,2518, 2623,2625,2626,2627,2629,7135,7137, 7740,7147,7347,7349,7351,7354, 7384, 7385,7386,7536,7538,7540,7541, 7542, 12471,12496,22190 of 2021)
For R1 and R2	:	M/S. GURUMOORTHY.S. Senior Panel Counsel WP(MD).No. 4419,4421 to 4434, 4442 to 4444 of 2021
For R3	:	Mr.K.S.Selvaganesan Additional Government Pleader WP(MD).No. 4419,4421 to 4434,4442 to 4444 of 2021



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For R2 to R5	:	Mr.K.S.Selvaganesan Additional Government Pleader WP (MD) .No.7135,7137,7140,7147 of 2021
For R2	:	Mr.V.Nirmal Kumar Government Advocate (7347,7349,7351,7354 of 2021)
For R2	:	Mr.K.S.Selvaganesan Additional Government Pleader (7384,7385,7386 of 2021)
For R2	:	Mr.M.Prakash (2510,2514,2515,2517,2518, 2623,2625,2626,2627,2929 of 2021)
For R2 to R4	:	Mr.J.K.Jeyaselan (7536,7538,7540,7541,7542)
For R2 to R4	:	Mr.M.Prakash (12471,12495 of 2021)
For R2 to R3	:	Mr.K.S.Selvaganesan Additional Government Pleader (WP (MD) .No.22190 of 2021)

COMMON ORDER

In these Writ Petitions, the petitioners have challenged the impugned show cause notices primarily on the ground that the impugned show cause notices are beyond the statutory period of limitation prescribed under Section 73 of the Finance Act, 1994. That apart, it is submitted that the petitioners are Government Contractors, who have rendered services and that right from Mega Exemption Notification No.25/2012-ST, dated 20.06.2012 and that the petitioners were exempted from payment of tax in terms of Entry 12 to the above said Notification, which reads as under:-

'12.Services provided to the Government, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of-

(a) a civil structure of any other original works meant predominantly for use other than for commerce, industry, or any other business or profession;

(b)

(c) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment:

(d)

(e)

(f) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in the Explanation 1 to clause 44 of Section 65 B of the said Act;''



3.The learned counsel for the petitioners submits that the above said Notification granting exemption to Government Contractors providing services to the Government, Local Authorities or Governmental Authorities by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation and alteration of works specified, was removed by an amendment to the said Notification by Notification No.6/2015-Service Tax, dated 01.03.2015.

4.The learned counsel for the petitioners submits that though the above exemption was withdrawn with effect from 01.03.2015, the exemption was re-introduced once again on 01.03.2016, vide Notification No.9/2016-Service Tax, dated 01.03.2016. Clause (iv) of the said Notification reads as under:-

''(iv) after entry 12, with effect from 1st March 2016, the following entry shall be inserted, namely-

''12A. Services provided to the Government, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of-

(a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession;

(b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or

(c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in the Explanation 1 to clause (44) of Section 65B of the said Act;

under a contract which had been entered into prior to the 1st March, 2015 and on which appropriate stamp duty, where applicable, had been paid prior to such date:

provided that nothing contained in this entry shall apply on or after the 1st April, 2020; '' ''

5.It is therefore submitted that apart from the fact that the show cause notices being time barred, the Government has itself recognized that these were deserving category of services, which were exempted by the Government. It is therefore submitted that the impugned orders are liable to be quashed.

6.The learned counsel for the petitioners has placed reliance on the following decisions of the Hon'ble Supreme Court as well as this Court and submits that the impugned show cause notices are time barred.

*''(i) **Star India Pvt. Ltd. Vs. Commr. of Central Excise,***

Mumbai and Goa** reported in **2006 (1) S.T.R. 73 (SC)



(ii) **Uniworth Textiles Ltd., Vs. Commissioner of Central Excise, Raipur** reported in 2013 (288) ELT 161 (SC)

(iii) **Deputy Commissioner of Central Excise Vs. Sushil and Company** reported in 2016 (42) STR 625 (SC)

(iv) **Simplex Infrastructures Ltd., Vs. Commissioner of S.T., Kolkota** reported in 2016 (42) STR 634 (Cal.)

(v) **M.Rathakrishnan Vs. ADG., DTE. of Revenue Intelligence, Chennai** reported in 2016 (336) ELT 622 (Mad.)

(vi) **BNP Paribas Global Securities Operations Pvt. Ltd. Vs. Astt. Commr. of S.T., Chennai** reported in 2018 (11) G.S.T.L. 28 (Mad.)

(vii) **Union of India vs. Kothari Petrochemicals Ltd.** reported in 2019 (367) E.L.T. 530 (Mad.)

(viii) A decision of this Court in the case of **Nandhini Constructions, Rep. by a Partner cum Authorised Signatory, Erode vs. The Government of India, Rep. by its Secretary, Ministry of Finance, New Delhi and 14 others** [W.A.No.756 of 2018, dated 24.04.2018]

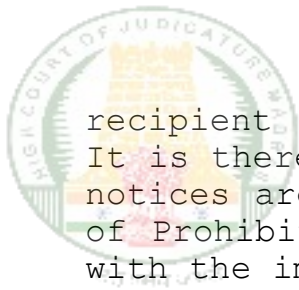
(ix) A decision of this Court in the case of **V.Gopalakrishnan vs. The Government of India, Rep. by its Secretary, Ministry of Finance, New Delhi and 4 others** [W.P. (MD)No.13912 of 2020 etc. batch, dated 07.10.2020] ''

7.The learned counsel for the petitioners has also relied upon a decision of the Hon'ble Supreme Court in the case of **WPIL Ltd., Ghaziabad vs. Commissioner of Central Excise, Meerut, U.P.**, reported in 2005 (3) SCC 73.

8.The learned counsel for the petitioners further submits that as far as W.P.(MD)No.7137 of 2021 is concerned, there was no pre-show cause notice consultation, as the demand proposed in the notices is above Rs.50 Lakhs and therefore, in terms of Circular, dated 19.11.2020 of the Central Board of Indirect Taxes, the impugned show cause notice dated 24.12.2020, is liable to be quashed.

9.The learned counsel for the petitioners submits that there is no case made out for suppression of facts. It is further submitted that the services were admittedly rendered to Government bodies and Temples, which are within the jurisdiction of the H.R. & C.E. Department and therefore, it cannot be said that there are suppression of facts on the part of the petitioners to pay the tax. It is submitted that the petitioners were exempted from tax in terms of Notification No.25/2012-ST, dated 20.06.2012.

10.The learned counsel for the petitioners further submits that though in some of these cases, the contracts were entered prior to 1st March, 2015 and in some cases, after 1st March, 2015, the service tax component was not in contemplation of the petitioners or the



recipient of the service, namely, the Government and Local Bodies. It is therefore submitted that the demand proposed in the show cause notices are without jurisdiction and therefore, there should a Writ of Prohibition, prohibiting the respondents from proceeding further with the impugned show cause notices.

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11.The learned counsel for the petitioners also submitted that it is a fit case for impleading the Public Works Department for a direction to pay tax as indirect tax is to be borne by the consumer. The learned counsel for the petitioners further submits that earlier exemption was available in the light of Notification No.25/2012-ST, dated 20.06.2012. It was withdrawn by Notification No.6/2015-ST, dated 01.03.2015 and re-introduced on 01.03.2016 by Notification No.9/2016-ST, dated 01.03.2016. It is therefore submitted that the proposal to the show cause notices not been proceeded further in the light of the decision of the Hon'ble Supreme Court in **WPIL Ltd., Ghaziabad vs. Commissioner of Central Excise, Meerut, U.P.**, reported in **2005 (3) SCC 73**.

12.The learned counsel for the petitioners also submits that insofar as the petitioners in W.P.(MD)Nos.4419 of 2021, 4442 of 2021 and 4444 of 2021 are concerned, apart from invoking the extended period under the proviso to Section 73 of the Finance Act, 1994, show cause notices were also issued proposing to levy penalty both under Sections 76 and 78 of the Finance Act, 1994 and therefore, on this count, it cannot be said that there was suppression of fact, as the Department itself confined as to whether there was a case made out for suppression of facts.

13.As far as W.P.(MD)No.22190 of 2021 is concerned, the petitioner has challenged the impugned show cause notice for the period between 01.10.2015 and 31.03.2016 on the ground that the demand is time barred.

14.Opposing the prayer, the learned Senior Panel Counsel for CGST and Central Excise submits that the Writ Petitions are premature and are liable to be dismissed, as the petitioners have challenged the show cause notices. In this connection, the learned Senior Panel Counsel has relied on the following decisions:-

(i) **Navasakthi Township Dev. P. Ltd. vs. Commr. of C. EX. & S.T., Puducherry** reported in **2017 (358) E.L.T. 116 (Mad.)**

(ii) **Deputy Commissioner of C. Ex., Madurai vs. Madura Coats Ltd.** reported in **2018 (362) E.L.T. 108 (Mad.)**

(iii) **Sundaram Finance Ltd. vs. Commissioner, LTU, Audit Circle, Chennai** reported in **2019 (28) G.S.T.L. 220 (Mad.)**

15.The learned Senior Panel Counsel therefore submits that the Writ Petitions filed by the petitioners are liable to be dismissed by directing them to submit proper reply to the show cause notices.



That apart, the learned Senior Panel Counsel submits that the petitioners have neither registered with the Service Tax Department nor filed returns and information was obtained by the Service Tax Department from the Income Tax portal and therefore, it cannot be said that there was no suppression of fact on the part of the petitioners. He therefore submits that the Writ Petitions are devoid of merits.

16.The learned Senior Panel Counsel further submits that Section 68 of the Finance Act imposes a liability on the service provider to pay tax. It is submitted that this is not a case where service tax liability has been transferred on the recipient. It is submitted that the petitioners are therefore liable to pay tax.

17.The learned Senior Panel Counsel further submits that none of the records are available and several disputed question of facts are involved and therefore, it would not be open for the petitioners to ask a Writ of Prohibition or Mandamus, to prohibit the respondents from proceeding further with the impugned show cause notices.

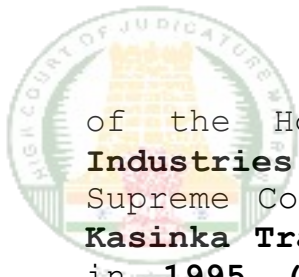
18.The learned Senior Panel counsel further submits that the exemption, which was withdrawn by Notification No.6/2015-ST, dated 01.03.2015, was subsequently diluted by Section 102 of the Finance Act, 2016 and as a consequence of which, Notification No.9/2016-ST, dated 01.03.2016, was issued. It is submitted that the clarificatory exemption in terms of Notification No.9/2016-ST, dated 01.03.2016, again is conditional. It applies only to the registered contracts entered prior to 01.03.2015. In these Writ Petitions, there are several contracts, which have been entered by the petitioners after 01.03.2015 and therefore, the petitioners are liable to pay tax. That apart, it is submitted that none of the documents have been filed by any of the petitioners to show that the contracts were signed prior to 01.03.2015.

19.The learned Senior Panel Counsel further submits that the petitioners are not without remedy and they are entitled to file a suit for recovering the amount from the service recipient in accordance with the terms of contract, which they have signed. It is submitted that in case the contract stipulates for enhancement of amount towards tax, it is open for the petitioners to apply for the same.

20.The learned Senior Panel Counsel submits that the terms of the contract is of no consequence. In any event, levy of service tax exists as long as the service is provided and therefore, the petitioners are liable to pay tax. Therefore, the learned Senior Panel Counsel prays for dismissal of the Writ Petitions.

21.The learned Senior Panel Counsel also relied on a decision

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of the Hon'ble Supreme Court in **Union of India vs. Unicorn Industries** reported in **2019 (368) ELT 202 (SC)**, wherein the Hon'ble Supreme Court has made a reference to the judgment in the case of **Kasinka Trading and another vs. Union of India and another** reported in **1995 (1) SCC 274** and held that the doctrine of promissory estoppel is applicable against the Government also particularly where it is necessary to prevent fraud or manifest injustice. The doctrine, however, cannot be pressed into aid to compel the Government or public authority to carry out a representation or promise which is contrary to law or which was outside the authority of power of the Officer of the Government or of the public authority to make.

22.It is submitted that the withdrawal of exemption in public interest is a matter of policy and the Courts would not fault the Government to its policy decisions for all times to come, irrespective of the satisfaction of the Government that a change in the policy was necessary in public interest and therefore, the challenge to the Notification or the show cause notices, seeking to demand tax cannot be countenanced.

23.The learned Senior Panel Counsel also relied on a decision of the Hon'ble Supreme Court in **Anant Mills Co. Ltd., vs. State of Gujarat and others** reported in **1975 (2) SCC 175**, wherein it has been held as follows:-

'25. But, in the application of the principles, the courts, in view of the inherent complexity of fiscal adjustment of diverse elements, permit a larger discretion to the Legislature in the matter of classification so long as it adheres to the fundamental principles underlying the said doctrine. The power of the Legislature to classify is of wide range and flexibility so that it can adjust its system of taxation in all proper and reasonable ways'

24.Finally, the learned Senior Panel Counsel relied on a decision of the Hon'ble Supreme Court in **RC Tobacco P. Ltd. vs. UOI** reported in **2005 (188) ELT 129 (SC)**, wherein it has been held as follows:-

'54.We are not in a position to determine the disputes raised. However we cannot lose sight of the fact that although excise duty like other indirect taxes may be passed on to the customer of the goods under the law as it now stands, it is the manufacturer of the excisable goods to whom the excise authorities will look for payment. How the manufacturer will adjust its liability with its customers does not concern the respondents nor can they be asked to recover their dues from persons who may have ultimately taken on the responsibility to pay the excise duty as a result of an agreement with the manufacturer. (See in this connection State of Rajasthan vs.



J.K. Udaipur Udyog Ltd. (2004) 7 SCC 673, 692).''

25.I have considered the arguments advanced by the learned counsel appearing for the parties.

26.The learned counsel for the petitioners was directed to give a chart regarding the last date for filing Sales Tax-3 returns in respect of show cause notices in the case of respective petitioners.

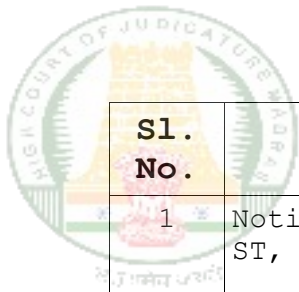
27.A reading of the chart indicates that only a part of the demand would be statutorily time barred, as it is beyond five years period from the last date for filing of the returns. Bearing the above, the entire demand proposed in the show cause notice cannot be said to be time barred. To that extent, the Writ Petitions filed challenging the impugned proceedings cannot be sustained. It is open for the petitioners to establish the same before the respondents by explaining the provisions of Section 73 of the Finance Act, 1994 read with Rule 7 of the Service Tax Rules, 1994.

28.The other challenge on the ground that the show cause notices are time barred is concerned, it is noticed that the petitioners have neither obtained registration nor filed returns. Therefore, it cannot be said that the petitioners were not guilty of suppression of facts. On this score, I wish to hold that the show cause notices issued by the respondents based on the information gathered from the counterpart from the Income Tax Department, cannot be said to be time barred. Had the petitioners obtained registration and filed returns stating that they were not liable to pay tax, even if they wrongly claimed that they were not liable to pay tax, it would have been open to the petitioners to show their *bona fide* that they are not liable to pay the tax and therefore, no case was made out for no suppression of facts.

29.On the other hand, in the present cases, the petitioners have not obtained registration after exemption in Notification No.12/2015-ST, dated 30.06.2012, stood withdrawn by Notification No.6/2015-ST, dated 01.03.2015. Though the exemption was withdrawn on 01.03.2015 by deletion of Entry 12 (a), (c) and (f) of Notification No.25/2012-Service Tax, dated 20.06.2012, the Government taking note of the plight of the Contractors and similarly placed persons as that of the petitioners, decided to grant exemption and thus, incorporated Section 102 in the Finance Act, 2016, to implement Section 102 of the Finance Act, 2016, Notification No.9/2016-ST, dated 01.03.2016, was issued.

30.For easy reference and for comparison, Notification No.25/2012-ST, dated 20.06.2012, Amendment in Notification No.6/2015-ST, dated 01.03.2015, Section 102 of the Finance Act and Clause (iv) of Notification No.9/2016-ST, dated 01.03.2016, are reproduced below in the following table:-

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Sl. No.	Notification / Section	Relevant Portion
1	Notification No.25/2012-ST, dated 20.06.2012	12.Services provided to the Government, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of- (a) a civil structure of any other original works meant predominantly for use other than for commerce, industry, or any other business or profession; (b) (c) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment: (d) (e) (f) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in the Explanation 1 to clause 44 of Section 65 B of the said Act;
2	Amendment in Notification No.6/2015-ST, dated 01.03.2015	G.S.R.(E).- In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No.25/2012-Service Tax, dated the 20th June, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.467 (E), dated the 20th June, 2012 namely:- 1. In the said notification,- (i) '2(i) (ii) (ii) in entry 12, items (a), (c) and (f) shall be omitted;



3 Section 102 of the Finance Act

(1)Notwithstanding anything contained in section 66B, no service tax shall be levied or collected during the period commencing from the 1st day of April, 2015 and ending with the 29th day of February,2016 (both days inclusive), in respect of taxable services provided to the Government, a local authority or a Governmental authority, by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation or alteration of-

(a)a civil structure or any other original works meant predominantly for use other than for commerce, industry or any other business or profession;

(b)a structure meant predominantly for use as-

(i)an educational establishment;

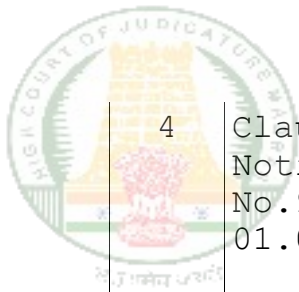
(ii) a clinical establishment; or

(iii)an art or cultural establishment;

(c)a residential complex predominantly meant for self-use or for the use of their employees or other persons specified in Explanation 1 to clause (44) of section 65B of the said Act, under a contract entered into before the 1st day of March,2015 and on which appropriate stampduty,where applicable, had been paid before that date.

(2)Refund shall be made of all such service tax which has been collected but which would not have been so collected had sub-section(1) been in force at all the material times.

(3)Notwithstanding anything contained in this Chapter, an application for the claim of refund of service tax shall be made within a period of six months from the date on which the Finance Bill, 2016 receives the assent of the President.



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4	Clause (iv) of Notification No.9/2016-ST, dated 01.03.2016	(iv) after entry 12, with effect from 1 st March 2016, the following entry shall be inserted, namely- ''12A. Services provided to the Government, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of- (a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession; (b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or (c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in the Explanation 1 to clause (44) of Section 65B of the said Act; under a contract which had been entered into prior to the 1 st March, 2015 and on which appropriate stamp duty, where applicable, had been paid prior to such date: provided that nothing contained in this entry shall apply on or after the 1 st April, 2020;
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31.The protection in Section 102 of the Finance Act read with Notification 9/2016, dated 01.03.2016, is specific exemption subject to certain conditions to be complied by the petitioners. The Hon'ble Supreme Court in **W.P.I.L. Ltd., case** [supra], cited by the learned counsel for the petitioners, had an occasion to consider the scope of Notification No.46/94, dated 01.03.1994 and Notification No.95/94-CE, dated 25.04.1994. The Hon'ble Supreme Court took note of the fact that parts of power-driven pumps, which were to be utilized for manufacturing power-driven pumps within the factory, continued to be exempted from the excise duty. The exemption was withdrawn when a consolidated Notification No.46/94 was issued on

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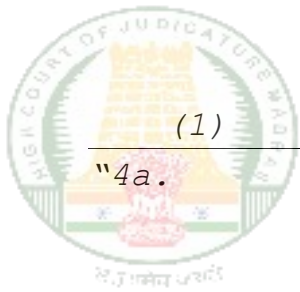
01.03.1994 with a view to reduce the number of Notifications. Thus, the exemption that was being granted for power-driven pumps as well as parts of power-driven pumps was withdrawn. On realizing the mistake, the Government issued a subsequent Notification on 25.04.1994 in Notification No.95/94. Noting the above, the Hon'ble Supreme Court held as under:-

''13.The contention of the appellant, in our opinion, therefore, is well founded that both power-driven pumps as well as parts of power-driven pumps used for manufacturing of pumps within the factory were exempted from payment of excise duty. We are also satisfied that notifications were rescinded and a consolidated notification was issued on 1-3-1994 with a view to reduce the number of notifications. No demand hence could have been made against the appellant in respect of parts of power-driven pumps by issuing show-cause notices. The submission of the appellant is well founded that the Government was satisfied about the policy which was in vogue not to impose excise duty on parts of power-driven pumps used in the factory premises for manufacture of power-driven pumps and to clarify the position, the subsequent notification dated 25-4-1994 was issued. This is also clear if one reads both Notifications Nos. 46/94 dated 1-3-1994 and 95/94 dated 25-4-1994. They read thus:

TABLE

S. No.	Chapter/Heading No. or Sub- Heading No.	Description of goods	Rate	Condition
(1)	(2)	(3)	(4)	(5)
1.	84.13	Power-driven pumps primarily designed for handling water, namely- (a) Centrifugal pumps (horizontal or vertical pumps); (b) Deep tubewell turbine pumps; (c) Submersible pumps; (d) Axial-flow and mixed-flow vertical pumps	Nil"	

(Notification No. 46/94 dated 1-3-1994)



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(1)	(2)	(3)	(4)	(5)
"4a.	72, 73, 82, 83, 84 or 85	Goods other than namely: (a) Electrical stamp-ings and laminations (b) Bearings (c) Winding wires	Nil	If the said goods are used within the factory of production in the manufacture of goods specified in S. No. 4 above."

(Notification No. 95/94-CE dated 25-4-1994)

14. In our opinion, therefore, the authorities were in error in upholding the demand and in directing the appellant to pay excise duty.

15. The learned counsel for the appellant is also right in relying upon a decision of this Court in CCE v. Wood Craft Products Ltd. [(1995) 3 SCC 454] In that case, this Court held that a clarificatory notification would take effect retrospectively. Such a notification merely clarifies the position and makes explicit what was implicit. Clarificatory notifications have been issued to end the dispute between the parties.

16. In view of the consistent policy of the Government of exempting parts of power-driven pumps utilised by the factory within the factory premises, it could not be said that while issuing Notification No. 46/94 of 1-3-1994, the exemption in respect of the said item which was operative was either withdrawn or revoked. The action was taken only with a view to rescinding several notifications and by issuing a composite notification. The policy remained as it was and in view of demand being made by the Department, a representation was made by the industries and on being satisfied, the Central Government issued a clarificatory Notification No. 95/94 on 25-4-1994. It was not a new notification granting exemption for the first time in respect of parts of power-driven pumps to be used in the factory for manufacture of pumps but clarified the position and made the position explicit which was implicit.

17. For the foregoing reasons, in our opinion, the appeals deserve to be allowed and are allowed accordingly. Deposit, if any, made by the appellant in pursuance of the order passed by the authorities below will be refunded to it. In the facts and circumstances of the case, however, there shall be no order as to costs. ' '



32.However, this is not the case here. Exemption was withdrawn and re-introduced with certain conditions. The exemption is confined to a specific category of contracts entered before 01.03.2015. Therefore, it is open for the petitioners to reply to the show cause notices and meet out the allegations contained in the show cause notices, taking advantage of the benefit given by the Parliament, vide Section 102 of the Finance Act, 2016 read with Notification 9/2016-ST, dated 01.03.2016. Similarly, it is open for the petitioners to establish that part of the demand was time barred in terms of Section 73 of the Finance Act read with Rule 7 of Service Tax Rules, 1994. The petitioners are also not without any remedy. It is open for the petitioners to make representations to the respective Departments of the Government to reimburse the tax by applying the principle contained in Section 64-A of the Sale of Goods Act, 1930.

33.In the light of the above observation, the respective petitioners are therefore directed to give detailed replies to the respective show cause notices and participate in the adjudicatory mechanism provided under the Finance Act, 1994. The petitioners shall file replies within a period of 45 days from the date of receipt of a copy of this order. The respondents shall pass appropriate orders within a period of 45 days thereafter, after giving the petitioners adequate opportunity of being heard. Needless to state, the petitioners shall be called either for personal hearing or through Video Conferencing as per the Government protocol that may be in force at that point of time. The views expressed in these Writ Petitions are only *prima facie* views. Therefore, the respondents shall pass orders independently uninfluenced by any views expressed on limitation or merits in this order.

34.The Writ Petitions stand disposed of in terms of the above observations. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar (CS-II)

// True Copy //

/ /2022

Sub Assistant Registrar(CS)

To

1.The Assistant Commissioner of CGST &
Central Excise,
Madurai II Division,
Bibikulam,
Madurai - 625 002.

<https://hcservices.ecourts.gov.in/hcservices/>



2.The Executive Engineer,
Public Works Department,
Buildings (Construction and Maintenance) Division,
Madurai - 625002.

3. The Assistant Commissioner of cgst and Central Excise,
Madurai I Division,
Bibikulam, Madurai - 625002.

4. The Executive Engineer Public Works Department ,
Buildings (Construction and Maintenance) Division,
Medical Works,
Madurai - 625 002.

5.The Executive Engineer Public Works Department ,
Buildings (Construction and Maintenance) Division,
Medical Works,
Sivagangai

6.The Asst. Commissioner(AE)
Central Gst and Central Excise,
Gst Bhavan, Central Revenue Buildings,
Office of the Commissioner of Cgst and Central Excise,
4-Lal Bahadur Shastri Marg,
Bibikulam ,Madurai.

7. The Superintending Engineer
Public Work Department ,
Buildings (Construction and Maintenance) Madurai Circle ,
Medical Works, Madurai - 625002.

8.The Superintending Engineer
Public Work Department ,
Buildings (Construction and Maintenance)
Madurai Circle ,
Madurai - 625002.



9. The Executive Engineer Public Works Department ,
Buildings (Construction and Maintenance) Division,
Ramanathapuram, Ramanathapuram district.

WIP 60 PM

10. The Executive Engineer,
District Rural Development Agency,
District Collectors Officer, Sivagangai.

11. The Executive Engineer Public Works Department ,
Buildings (Construction and Maintenance) Division,
Periyar Vaigai Basin Division,
Madurai.

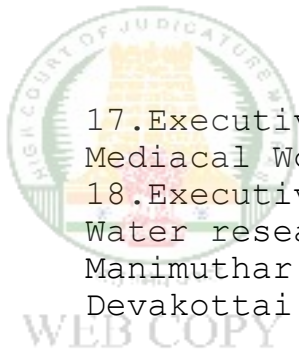
12. The Commissioner,
Panchayat Union, Thirupathur.
Madurai - 625 002.

13. Superintending Engineer Pwd,
O/o. the Supplementing Engineer,
Ground Water Circle, Madurai

14. Executive Engineer,
Public Works Department
Water Resource Organisation,
Manimuthar Basin Division,
Devakottai

15. Executive Engineer,
Public Works Department
Manimuthar Basin Division,
Devakottai

16. Executive Engineer,
Public Works Department,
Technical education Division,
Madurai.



17.Executive Engineer, Public works Dept.,
Mediacal Works, Sivagangai.

18.Executive Engineer Public works Dept.,
Water research organization,
Manimuthar Basin Division,
Devakottai.

18.The Block Development Officer,
Kadaladi Union,
Kadaladi.

19.The Executive Engineer, Public Works Department,
Technical Education Division,
Tirunelveli.

20.The Registrar,
Alagappa University,
Karaikudi.

21.The Executiv Engineer,
Public Works Department, Ex.Jamin Division,
Karaikudi.

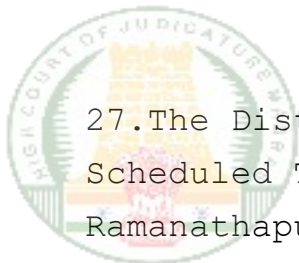
22.The Executive Engineer,
Fishing Harbour Project Division,
Fisheries Department,
Thoothukudi.

23.The Deputy Commissioner of Cgst and Central Excise
(adjudication), Madurai II Division,
Central Revenue Buildings,
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Bibikulam,
Madurai

24.The Executive Engineer Public Works Department ,
Buildings (Construction and Maintenance) Division,
Sarukaniyaru Basin Division,
Sivagangai.

25.Joint Commisioner of Cgst and Central Excise,
Central Excise Building,
Bibikulam,Madurai.

26.Executive Engineer Public Works Department ,
Electrical Division,
Medical Works,
Madurai - 625 002.



27.The District Adi Dravida And
Scheduled Tribe Welfare Officer,
Ramanathapuram District,
Ramanathapuram

28.The Deputy Commissioner of Cgst and Central Excise,
Madurai II Division,
5-V.P.Rathinasamy Nadar Road,
Bibikulam, Madurai-625002.

+1 CC to M/s.S.GURUMOORTHY, Advocate (SR-14111[F] dated
24/03/2022)

+47 CC to M/s.S.RENGANATHAN, Advocate (SR-14593[F], dated
25/03/2022)

+1CC to M/s.SPL GP,SR.No. 14275,14214,14320,,14322,14324,

W.P.(MD)Nos.2510, 2514, 2515, 2517 & 2518 of 2021, 2623, 2625, 2626,
2627 & 2629 of 2021, 4419, 4421 to 4434 & 4442 to 4444 of 2021,
7135, 7137, 7140 & 7147 of 2021, 7347, 7349, 7351 & 7354 of 2021,
7384 to 7386 of 2021, 7536, 7538, 7540 to 7542 of 2021, 12471 of
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