



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **23.02.2022**

CORAM:

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

W.P. (MD) No.27295 of 2019

Ambigapathi

... Petitioner

/vs./

1.The District Collector,
Tirunelveli District,
Tirunelveli.

2.The District Manager,
TASMAC,
Munneer Pallam,
Tirunelveli District

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus, directing the respondents to return the deposit amount of Rs.2,49,900/- paid for the BAR attached with the TASMAC Shop number 10847 at Kudankulam, Tirunelveli District, for the period of 2015-2016 by considering petitioner representation dated 14.11.2019.

For Petitioner : Mr.S.R.Anbarasu

For R1 : Mr.V.Nirmalkumar
Government Advocate

For R2 : Mr.B.Jameel Arasu
Senior Counsel

ORDER

The petitioner has filed the present writ petition for a Mandamus to direct the respondents to refund a sum of Rs.2,49,900/- paid by him for the Bar attached with the TASMAC Shop No.10847 at Kudankulam, Tirunelveli District for the period of 2015-2016.

2.It is noticed that the 2nd respondent has issued the notice dated 30.11.2016 pursuant to the communication of the TASMAC Head Quarters, Chennai, dated 23.11.2016 bearing Na.Ka.No.6300/G2/2013. As per the aforesaid notice dated 30.11.2016, the petitioner was requested to pay 1% GST and if the petitioner fails to pay the amount towards 1% GST, the respondents may consider and pass appropriate orders to appropriate the amount towards GST payable by the TASMAC to the Government for granting permission to operate the Bar. Insofar as the service provided to the consumers is concerned, it is not for the respondents to return the amount towards service



tax, which the petitioner was liable to pay under the provisions of the Finance Act, 1994.

3. Under these circumstances, the writ petition is disposed of, by directing the respondents to consider the representation of the petitioner dated 14.11.2019, in the light of the communication dated 20.12.2016 of the 2nd respondent and in the light of the communication of the TASMACH Head Quarters, Chennai, dated 23.11.2016 bearing Na.Ka.No.6300/G2/2013, within a period of 30 days from the date of receipt of a copy of this order. It is needless to state that before passing such orders, the petitioner shall be heard. No costs.

Sd/-

Assistant Registrar (CS-III)

// True Copy //

/ /2022

Sub Assistant Registrar(CS)

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To

The District Collector,
Tirunelveli District,
Tirunelveli.

+1 CC to M/s.SPL GP (SR-8340[F] dated 24/02/2022)

**ORDER MADE IN
W.P. (MD) No. 27295 of 2019
23.02.2022**

PKP/08.03.2022/2P/3C