



WEB COPY



W.P.No.4877 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.08.2023

CORAM : JUSTICE N.SESHASAYEE

W.P.No.4877 of 2023

M/s.Elite Contractors (Chennai) Pvt. Ltd.
Rep by its Assistant General Manager (Contracts)
'Elite Chambers', 78, Greams Road
Chennai - 600 006.

.... Petitioner

Vs

1.The Chairman cum Managing Director
Tamil Nadu Generation and Distribution
Corporation Limited (TANGEDCO)
6th Floor, TANTRANSCO Building
144, Anna Salai, Chennai - 600 002.

2.The Director (Finance)
9th Floor, NPKRR Maaligai
144, Anna Salai, Chennai - 600 002.

3.The Chief Engineer / Projects-I
5th Floor, NPKRR Maaligai
144, Anna Salai, Chennai - 600 002.

4.The Chief Engineer
North Chennai Thermal Power
Station Stage-II
NCTPS Post, Chennai - 600 120.

4.The Superintendent Engineer
Civil Maintenance
NCTPS Stage-II
Vallur, Chennai - 600 120.

.... Respondents



W.P.No.4877 of 2023

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Mandamus to direct the respondents to refund the GST amount payable to the petitioner by considering the petitioner's representation dated 22.07.2021 within a time stipulated by this Court.

For Petitioner : Mrs.Chitra Sampath, Senior Counselling
for M/s.KV Law Firm

For Respondents : Mr.K.Arun Prasad
Standing Counsel for TANGEDCO
[R1 to R5]

ORDER

The petitioner is a works contractor who undertook some work for TANGEDCO well prior to 01.12.2017. The cost of the contract will include VAT and other indirect taxes. While so on 01.07.2017, the GST regime came to be launched and the petitioner completed the work on 19.09.2020. During this interregnum, the petitioner has paid the GST and now requires TANGEDCO to repay the GST to the tune of Rs.1,38,62,310/-.

2. Heard Ms.Chitra Sampath, learned Senior Counsel for the petitioner and Mr.Ravindran, learned Additional Advocate General for Mr.K.Arun Prasad, learned Standing Counsel for TANGEDCO.



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3. In the course of hearing, the learned counsel informed the Court, all that is required is certain reconciliation of indirect tax payable prior to GST regime and post GST regime, and refund of GST component if required to be paid to the petitioner.

4. A counter has been filed to the effect that in terms of the calculation of TANGEDCO, a sum of Rs.71,56,841.99p alone is required to be paid, after making all adjustments.

5. When the matter came up before this Court on 21.07.2023, this Court required the TANGEDCO to come up with its statement of calculation. Today, when the matter is taken up for hearing, the third respondent have filed their additional counter along with its detailed working statement.

6. In terms of the same, the admitted refundable amount to be paid by TANGEDGO is Rs.71,56,841.99p, whereas according to the petitioner, it is eligible for payment of Rs.1,38,62,310/- towards tax reimbursement, which the TANGEDCO disputed.



W.P.No.4877 of 2023

WEB COPY

6 The TANGEDCO is now required to pay the sum of Rs.71,56,841.99 to the petitioner within a period of eight weeks from today. So far as the disputed claim of the petitioner is concerned, the petitioner is at liberty to work out its remedy in the manner known to law.

Post the matter for reporting compliance on 27.09.2023.

03.08.2023

Index : Yes / No

Speaking order / Non-speaking orders



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N.SESHASAYEE.J.,

ds

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