



WEB COPY



W.P.No.4827 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.02.2023

CORAM

The HONOURABLE MR.JUSTICE ABDUL QUDDHOSE

W.P. No.4827 of 2023

KCP Infra Limited,
represented by its Director
K.Muthukumarasamy

... Petitioner

VS

1.The Principal Secretary,
Highways Department,
National Highways CMRL DEPOT,
Poonamallee High Road,
Koyambedu,
Chennai – 600 107.

2.The Superintending Engineer,
National Highways,
TNSCC Complex,
Jainagar,
Arumbakkam,
Chennai 600 106.

3.The Superintending Engineer,
National Highways,
Omalur Main Road,
Narasothipathy,
Alagapuram (PO),
Salem – 636 004.

... Respondents



W.P.No.4827 of 2023

Prayer: Petition filed under Article 226 of the Constitution of India praying to issue a writ of Mandamus directing the respondents 2 and 3 to dispose of the representation made by the petitioner on 22.07.2022 in which a request has been raised by the petitioner Company to revise the payment of GST rates in the payment of bills to the petitioner Company at the rate of 18% instead of 12% for the works contract which is being presently implemented by the petitioner company, within a time frame as fixed by this Court.

For Petitioner	:	Mr.C.P.Hem Kumar, for M/s.Ganesh and Ganesh
For Respondents	:	Mr.T.K.Saravanan, Government Advocate

ORDER

By consent of both the parties, this writ petition is taken up for final disposal in the admission stage itself.

2.This writ petition has been filed for a Mandamus seeking for a direction to the respondents 2 and 3 to pass final orders on the petitioner's representation dated 22.07.2022 requesting the respondents to revise the payment of GST rates in the payment of bills to the petitioner company at the rate of 18% instead of 12% as done previously.



W.P.No.4827 of 2023

3.The petitioner is a Works Contractor for the National Highways.

According to him, GST rates in respect of the bills raised by the petitioner has now been revised from 12% to 18%. In such circumstances, the petitioner has given a representation to the respondents 2 and 3 to revise the GST rates in respect of the bills raised by the petitioner from 12% to 18%. Since the representation has not been considered till date, they have filed this writ petition.

4.Heard Mr.C.P.Hem Kumar, representing for M/s.Ganesh and Ganesh, learned counsel for the petitioner and Mr.T.K.Saravanan, learned Government Advocate, who accepts notice on behalf of the respondents.

5.No prejudice would be caused to the respondents if the petitioner's representation as stated supra is considered, on merits and in accordance with law within a time frame to be fixed by this Court.

6.For the foregoing reasons, this Court directs the respondents 2 and 3 to pass final orders, on merits and in accordance with law on the petitioner's representation dated 22.07.2022 requesting the respondents 2



W.P.No.4827 of 2023

and 3 to pay GST rates in respect of the bills raised by the petitioner at the rate of 18% instead of 12% pursuant to the recent revision of the GST rates within a period of eight weeks from the date of receipt of a copy of this order.

7. With the above direction, this writ petition stands disposed of.

No costs.

20.02.2023

vga



W.P.No.4827 of 2023

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W.P.No.4827 of 2023

ABDUL QUDDHOSE, J.

vga

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