



W.P.No.30749 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 20.10.2023

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.30749 of 2023

- 1.Trineva Infra Projects Private Limited,
Rep by its Managing Director,
Mr.C.K.Venkatachalam,
Savidhaanu, 2nd Floor,
New No.48, Old No.21,
Casa Major Road, Egmore,
Chennai 600 008.
- 2.CMK Projects Private Limited,
Rep by Chief Executive Officer,
R.Jagadeesan,
M.V.Complex, 3rd Floor,
No.26, Chellammal Street,
Shenoy Nagar, Aminjikarai,
Chennai 600 030.
- 3.V.Sathyamoorthy & Co.,
Rep by Managing Partner,
S.Anandavadivel,
No.40D, 6./276, Surya Garden,
Trichy Road, Namakkal 637 001.

... Petitioner

Vs.



W.P.No.30749 of 2023

WEB COPY

- 1.The Government of Tamil Nadu,
Rep by its Principal Secretary,
Housing and Urban Development,
Fort St.George,
Chennai 600009.
- 2.The Managing Director,
Tamil Nadu Housing Board,
CMDA Complex,
E & C Market Road,
Koyembedu, Chennai 107.
- 3.The Superintendent
Directorate General of GST,
Intelligence Chennai Zonal Unit,
5th Floor, Tower II, BSNL Building,
No.16, Greams Road,
Chennai 600 006.
- 4.The Additional Director,
Directorate General of GST,
Intelligence Coimbatore Zonal Unit,
155-1, Lakshmanan Street, Ukkadam,
Coimbatore 641 001.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, to direct the 2nd respondent to dispose off the representation made by the petitioners dated 01.09.2023 and to direct the 2nd respondent to disburse the difference of 6% GST from 01.07.2017 for all our work Contracts which are entitled to the GST



W.P.No.30749 of 2023

rate at 18% as per 2nd respondent's Board Resolution No.5.12 dated 26.06.2023 with applicable interest and penalties that may be levied by the GST Authority due to this discrepancy in rates within a time frame as fixed by this Court.

For Petitioner : Mr.Thirumalai Rajagopal

For Respondent : Mr.S.Ravikumar,
Special Government Pleader, for R1
Mr.Rajnish Pathiyil,
Senior Panel counsel for R3 & R4

ORDER

This writ petition has been filed to direct the 2nd respondent to dispose off the representation made by the petitioners dated 01.09.2023.

2. Mr.S.Ravikumar, learned Special Government Pleader, takes notice on behalf of the first respondent and Mr.Rajnish Pathiyil, learned Senior Panel counsel takes notice on behalf of the respondents 3 and 4.

3. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.



W.P.No.30749 of 2023

WEB COPY

4. The learned counsel for the petitioner would submit that the petitioner is a Contractor with the second respondent and they have been carried out the contracts in various places, constructing housing and commercial complexes. While awarding the contract, the petitioner had deducted 12% towards GST from the second respondent and deposited the same to the concerned Authority. Subsequent to notification No.11 dated 28.06.2017, the GST rates for work contracts were amended, due to which, 18% was demanded towards GST. Since the petitioner had already charged 12% towards GST from the second respondent, as per the said notification, the petitioner had demanded for remaining 6% towards GST from the second respondent.

5. Further, he would submit that the second respondent had also passed its resolution dated 26.06.2023 for disbursement of GST at the rate of 18% from 01.07.2017. However, they had not taken any steps to release the balance 6% of GST till date. With regard to the same, a representation dated 01.09.2023 was also given to the second



W.P.No.30749 of 2023

respondent. However, the same has not been considered. Hence, this writ petition.

6. In reply, the learned counsel for the respondent would submit that considering the facts and circumstances of the case, an appropriate order may be passed by this Court.

7. Heard the learned counsel for the petitioner and the respondent and also perused the materials available on record.

8. Upon considering the above submissions and on perusing the notification No.11/2017 and the resolution passed by the second respondent dated 23.06.2023, this Court directs the second respondent to consider the petitioner's representation dated 01.09.2023 and pass appropriate orders in accordance with law within a period 8 weeks from the date of receipt of copy of this order.



W.P.No.30749 of 2023

KRISHNAN RAMASAMY.J.,

nsa

9. With the above direction, this writ petition is disposed of.

20.10.2023

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

W.P.No.30749 of 2023

(1/2)