BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 14.06.2023

CORAM

THE HONOURABLE MR.JUSTICE C.V.KARTHIKEYAN

W.P(MD)No.1902 of 2023

M/s.Bhavadharani Builders,
Rep by its Partner
Mr.N.Palanikumar
No.64, Pasupathi Street,
Jeeva Main Road, Sellur,
Madurai. ... Petitioner

Vs.

1.The Executive Officer,
Mallankinaru Town Panchayat,
Virudhunagar District.

2.The Assistant Director of Town Panchayat,
Madurai Zone,
Office of the Madurai District Collector Campus,
Madurai.

3.The Director of Town Panchayat,
No.75, Santhome High Road,
Urban Administrative Building,
MRC Nagar, Raja Annamalaipuram,
Chennai.

4.The District Collector,
Virudhunagar District,
Virudhunagar.

5.The Assistant Commissioner(ST)
Chokkikulam Assessment Circle,
Madurai. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, directing the 1st respondent to pay GST rate applicable at 18% of the GST Act with effect from 01.01.2022 for civil works supplied to the 1st respondent in the light of the petitioner's representation dated 10.12.2022.

For Petitioner	:	Mr.A.Satheesh Murugan
For R2 to R5	:	Mr.J.Ashok, Additional Government Pleader
For R1	:	Mr.T.Villavankothai Additional Government Pleader

ORDER

This writ petition has been filed in the nature of a mandamus seeking a direction against the first respondent to pay GST rate at 18% with effect from 01.01.2022. The petitioner had given a representation dated 10.12.2022.

2.In the affidavit filed in support of the writ petition, it has been stated that the petitioner is a works contractor and engaged in supply of works rendered to Government Departments. It is also stated that the petitioner is a first class service provider. The first respondent had engaged the petitioner in various works and work order has also been issued to the petitioner herein. It is stated that the first respondent had however included the GST tax component at 12%. The petitioner claims that it should be 18%. This is an issue which cannot be resolved by this Court.

3.The GST tax component is determined by the Central Government and notifications in that regard are issued periodically. The petitioner cannot call upon this Court to determine the GST rate which should be paid for the work order given to the petitioner herein. The writ petitioner seeks a mandamus on the basis of the representation given. Duty is cast upon the first respondent to adhere to the rules and regulations. This Court can never direct the first respondent to provide GST at a particular rate. Merely because the petitioner seeks it, it cannot be done so. The writ petition stands dismissed and the applicable GST rate shall be provided only by the first respondent. No costs.

14.06.2023

NCC : Yes / No
Index : Yes / No
Internet : Yes/ No
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To
1.The Assistant Director of Town Panchayat,
Madurai Zone,
Office of the Madurai District Collector Campus,
Madurai.
2.The Director of Town Panchayat,
No.75, Santhome High Road,
Urban Administrative Building,
MRC Nagar, Raja Annamalaipuram,
Chennai.
3.The District Collector,
Virudhunagar District,
Virudhunagar.
4.The Assistant Commissioner(ST)
Chokkikulam Assessment Circle, Madurai.

C.V.KARTHIKEYAN, J.

Ns

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