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W.P.(MD)Nos.16832 to 16840 of 2023

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 17.07.2023

CORAM

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD)Nos.16832 to 16840 of 2023

W.P.(MD)No.16832 of 2023:

V.Gopalakrishnan

... Petitioner

vs.

- 1.The Government of Tamil Nadu,
represented by its Principal Secretary,
Public Works Department,
Fort. St. George, Secretariat,
Chennai-600 009.
- 2.The Engineer Chief,
Public Works Department,
Buildings (Construction and Maintenance) Division,
Chennai.
- 3.The Chief Engineer,
Public Works Department,



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W.P.(MD)Nos.16832 to 16840 of 2023

Buildings (Construction and Maintenance) Division,
Madurai.

4.The Superintending Engineer,
Public Works Department,
Buildings (Construction and Maintenance),
Madurai Circle, Madurai.

5.The Executive Engineer,
Public Works Department,
Buildings (Construction and Maintenance) Division,
Dindigul.

6.The Assistant Commissioner of
Central GST and Central Excise,
Nehruji Nagar, R.M.Colony Road,
Dindigul.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus, to direct the respondents 1 to 5 to disburse the Service Tax, interest and penalty amount to the petitioner for the services rendered by him for the period from 2015 to 2017 based on the petitioners representation, dated 16.06.2023, within the time frame fixed by this Court.

For Petitioner : Mr.T.Bashyam



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W.P.(MD)Nos.16832 to 16840 of 2023

For R1 to 5 : Mr.A.K.Manikkam
Special Government Pleader
For R6 : Mr.N.Dilip Kumar

COMMON ORDER

This writ petition in W.P.(MD)No.16832 of 2023 is filed for issuance of a writ of Mandamus, to direct the respondents 1 to 5 to disburse the service tax, interest and penalty Waiver to the petitioner for the service rendered by him for the period from 2015-2017, based on the representation, dated 16.06.2023.

2. The petitioner in W.P.(MD)No.16832 of 2023 is a Registered Class I Contractor in Public Works Department and he has carried out the works contract service to the Public Works Department during the period 2015-2017. The issue of paying service tax was considered by the Hon'ble Division Bench of this Court and has held that the petitioner is



W.P.(MD)Nos.16832 to 16840 of 2023

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liable to pay tax. However, liberty was granted to the petitioner that they can collect the tax from the Government and pay it to the Department. Now, the petitioner has come out with a case that the Government is not considering the claim of the petitioner and pay the tax, inspite of several representations.

3. Therefore, the 1st respondent ought to consider the case of the petitioner. The Learned Special Government Pleader submitted that the claim of the petitioner is under consideration. Therefore, this Court is of the considered opinion that appropriate authority ought to consider and pass orders.

4. Hence, the 1st respondent in W.P.(MD)Nos.16832 to 16834 and 16836 to 16840 of 2023 are directed to consider the case of the



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W.P.(MD)Nos.16832 to 16840 of 2023

petitioners therein and pass orders within a period of twelve weeks from the date of receipt of a copy of this order.

5. The 6th respondent in W.P.(MD)No.16835 of 2023 is directed to consider the case of the petitioner therein and pass orders within a period of twelve weeks from the date of receipt of a copy of this order.

6. With the above said observation, the writ petitions are allowed.

No costs.

Index : Yes / No

17.07.2023

Internet : Yes

NCC : Yes / No

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W.P.(MD)Nos.16832 to 16840 of 2023

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To

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W.P.(MD)Nos.16832 to 16840 of 2023

S.SRIMATHY, J

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W.P.(MD)Nos.16832 to 16840 of 2023

17.07.2023