



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED: 27.07.2023

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THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD)Nos.18200 to 18202 of 2023

W.P.(MD)No.18200 of 2023:

S.Meenakshi Sundaram

... Petitioner in
W.P(MD)No.18200 of 2023

A.Balakrishnan

... Petitioner in
W.P(MD)No.18201 of 2023

P.Saravanakumar

... Petitioner in
W.P(MD)No.18202 of 2023

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,
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,
Electrical Division,
Madurai.

6. The Assistant Commissioner of
Central GST and Central Excise,
Madurai.

... Respondents

COMMON 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 18.07.2023, within the time frame fixed by this Court.

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

COMMON ORDER

These writ petitions have been 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 18.07.2023.



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2. These petitioners are Registered Class I Contractor in Public Works Department and they have 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 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 petitioners have come out with a case that the Government is not considering the claim of the petitioners and pay the tax, inspite of several representations.

3. Therefore, the 1st respondent ought to consider the case of the petitioners. The Learned Special Government Pleader submitted that the claim of the petitioners 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 is directed to consider the case of the petitioners therein and pass orders within a period of twelve weeks from the date of receipt of a copy of this order.



5. With the above said observation, these writ petitions are allowed. No

costs.

Index : Yes / No

Internet : Yes

NCC : Yes / No

27.07.2023

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