



W.P.(MD).No.18774 of 2023

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 17.08.2023

CORAM

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD).No.18774 of 2023

P.S.Stalin

... Petitioner

Vs.

- 1.The Principal Secretary,
Public Works Department,
Government of Tamil Nadu,
Fort St. George, Secretariat,
Chennai-600 009.
- 2.The Managing Director,
Tamil Nadu Water and Drainage Board,
No.31, Kamarajar Salai,
Chepauk, Chennai-600 005.
- 3.The Director,
Rural Development and Panchayat Raj
Department, 4th and 5th Floor,
Panagal Maaligai,
Saidapet, Chennai-600 015.
- 4.The Assistant Commissioner,
Office of the Assitant Commissioner of
Central GST and Central Excise,
D.No.68, Nehruji Nagar,
R.M.Colony Road,
Dindigul-624 001.

... Respondents



W.P.(MD).No.18774 of 2023

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, to direct the respondents 1 to 3 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 petitioner's representation dated 26.07.2023 within the time frame fixed by this Court.

For Petitioner	: Mr.T.Bashyam
For R-1 & R-3	: Mr.R.Sureshkumar, Additional Government Pleader
For R-2	: Mr.R.Sathish
For R-4	: Mr.R.Nandakumar, Senior Standing Counsel Assisted by, Mr.S.Ragaventhre Junior Standing Counsel

ORDER

This writ petition in W.P.(MD)No.18774 of 2023 is filed for Mandamus, directing the respondents 1 to 3 to disburse the service tax, interest and penalty amount to the petitioner for the service rendered by him for the period from 2015-2017, based on his representation, dated 26.07.2023.



W.P.(MD).No.18774 of 2023

WEB COPY

2. The petitioner 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 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. The contention of the petitioner is that the Government is not considering the claim of the petitioner for paying the tax, inspite of several representations.

3. It is seen that the first respondent ought to consider the case of the petitioner. The Learned Additional Government Pleader submitted that the claim of the petitioner is under consideration. Therefore, the first respondent is directed to consider the case of the petitioner and pass orders within a period of twelve (12) weeks from the date of receipt of a copy of this order.



W.P.(MD).No.18774 of 2023

4. With the above said direction, the writ petitions are allowed. No

costs.

17.08.2023

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
Sml/Nsr

To

- 1.The Principal Secretary,
Public Works Department,
Government of Tamil Nadu,
Fort St. George, Secretariat,
Chennai-600 009.
- 2.The Managing Director,
Tamil Nadu Water and Drainage Board,
No.31, Kamarajar Salai,
Chepauk, Chennai-600 005.
- 3.The Director,
Rural Development and Panchayat Raj
Department, 4th and 5th Floor,
Panagal Maaligai,
Saidapet, Chennai-600 015.
- 4.The Assistant Commissioner,
Office of the Assitant Commissioner of
Central GST and Central Excise,
D.No.68, Nehruji Nagar,
R.M.Colony Road,
Dindigul-624 001.



WEB COPY



W.P.(MD).No.18774 of 2023

S.SRIMATHY, J.

Sml/Nsr

W.P.(MD).No.18774 of 2023

17.08.2023