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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 01.09.2023

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THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD)No.21310 of 2023

S.Thamarai Manavalan

... Petitioner

Vs.

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



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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,
Post Box No.47, Door No.68,
Nehruji Nagar, R.M.Colony Road,
Dindigul 624 001.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a ***Writ Mandamus***, directing 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 petitioner's representation, dated 18.08.2023 within the time frame fixed by this Court.

For Petitioner : Mr.T.Bashyam

For Respondents : Mr.A.K.Manikkam,
Special Government Pleader, for R-1 to R-5

: Mr.N.Dilip Kumar,
Standing Counsel, for R-6



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ORDER

This writ petition is filed for Writ of Mandamus directing 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 petitioner's representation, dated 18.08.2023.

2. Heard the learned counsel on either side. With their consent, the writ petition is taken up for final disposal at the admission stage itself.

3. 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. 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.



4. Therefore, the 1st respondent ought to consider the case of the petitioner. The Learned Special Government Pleader appearing for the Official respondents 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.

5. Therefore, the 1st respondent is directed to consider the case of the petitioner 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 observations, this Writ Petition is allowed.
There shall be no order as to costs.

01.09.2023

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
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