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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 01.09.2023

CORAM

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD)Nos.21355 to 21358 of 2023

Jawahar	...	Petitioner in W.P(MD)No.21355 of 2023
Kamaraj	...	Petitioner in W.P(MD)No.21356 of 2023
Rengasamy	...	Petitioner in W.P(MD)No.21357 of 2023
Narayanan	...	Petitioner in W.P(MD)No.21358 of 2023

Vs.

1. The Government of Tamil Nadu,
Represented by its Principal Secretary,
Public Works Department,
Fort St. George, Secretariate,
Chennai - 600009.
2. The Chief Engineer,
Public Works Department,
Building (Construction and Maintenance) Division,
Chennai.



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3. The Chief Engineer,
Public Works Department,
Building (Construction and Maintenance) Division,
Madurai.
4. The Superintending Engineer,
Public Works Department,
Building (Construction and Maintenance) Division,
Madurai Circle,
Madurai.
5. The Executive Engineer,
Public Works Department,
Building (Construction and Maintenance) Division,
Dindigul.
6. The Assistant Commissioner of
Central GST and Central Excise,
Nethaji Nagar, R.M.Colony Road,
Dindigul.

... Respondents in
W.P(MD)Nos.21355 to 21357 of 2023

1. The Government of Tamil Nadu,
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Madurai.
5. The Executive Engineer,
Public Works Department,
Building (Construction and Maintenance) Division,
Dindigul.
6. The Commissioner,
Dindigul Panchayat Union,
Dindigul.
7. The Assistant Commissioner of
Central GST and Central Excise,
Nethaji Nagar, R.M.Colony Road,
Dindigul.

... Respondent in
W.P(MD)No.21358 of 2023

COMMON PRAYER in W.P(MD)Nos. 21355 to 21357 of 2023 : Writ Petition filed under Article 226 of the Constitution of India for issuance of *Writ of Mandamus*, directing the Respondents No.1 to 5 to disburse the Service Tax, Interest and penalty amount to the Petitioner for the service rendered by the Petitioner for a period from 2015 to 2017 based on his Representation, dated



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26.06.2023 and vide Letter, dated 05.07.2023 sent by the 5th Respondent in Letter No.Tha5/40/2023 within the stipulated time as fixed by this Court.

PRAYER in W.P(MD)No. 21358 of 2023 : Writ Petition filed under Article 226 of the Constitution of India for issuance of *Writ of Mandamus*, directing the Respondents No.1 to 6 to disburse the Service Tax, Interest and penalty amount to the Petitioner for the service rendered by the Petitioner for a period from 2015 to 2017 based on his Representations, dated 26.06.2023 and 30.06.2023 and vide Letter, dated 07.07.2023 sent by the 5th Respondent in Letter No.Tha5/40/2023 within the stipulated time as fixed by this Court.

In W.P(MD)Nos.21355 to 21357 of 2023

For Petitioners : M/s.C.Mayilvahana Rajendran

For Respondents : Mr.R.Suresh Kumar
Additional Government Pleader for R-1 to R-5

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

In W.P(MD)No. 21358 of 2023

For Petitioner : M/s.C.Mayilvahana Rajendran

For Respondents : Mr.R.Suresh Kumar
Additional Government Pleader for R-1 to R-6

Mr.N.Dilip Kumar, Senior Standing Counsel, for R-7



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COMMON ORDER

Since the issue involved in these Writ Petitions are similar in nature both the writ petitions are taken up together and disposed of by a Common order.

2. This writ petitions are filed for issuance of a writ of Mandamus, to direct the respondents to disburse the service tax, interest and penalty waiver to the petitioners for the service rendered by him for the period from 2015~2017, based on their representations.

3. The 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 petitioners 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.



4. Therefore, the 1st respondent is directed to consider the case of the petitioners 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, the writ petitions are allowed.

No costs.

Index : Yes / No
Internet : Yes
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To

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Madurai.
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S.SRIMATHY, J

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**Common Order made in
W.P.(MD)Nos.21355 to 21358 of 2023**

01.09.2023