



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 07.09.2023

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THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD)Nos.21661 to 21663 of 2023

K.Nagarajan	...	Petitioner in W.P(MD)No.21661 of 2023
S.V.Construction, Prop. N.Chitra	...	Petitioner in W.P(MD)No.21662 of 2023
Arumugam	...	Petitioner in W.P(MD)No.21663 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
All the Writ Petitions

Prayer in W.P(MD)No. 21661 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 2014 to 2018 based on his Representation, dated 03.07.2023 and vide Letter, dated 11.07.2023 sent by the 5th Respondent in Letter No.Th5/40/2023 within the stipulated time as fixed by this Court.



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COMMON PRAYER in W.P(MD)Nos. 21662 & 21663 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 2018 based on the Petitioner's Representation, dated 03.07.2023 and vide Letter, dated 11.07.2023 sent by the 5th Respondent in Letter No.Tha5/40/2023 within the stipulated time as fixed by this Court.

In All the Writ Petitions

For Petitioners : M/s.C.Mayilvahana Rajendran

For Respondents : Mr.B.Saravanan
Additional Government Pleader for R-1 to R-5

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

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.



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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 petitioner for the service rendered by him for the period from 2014-2018 and 2015 to 2018 respectively; based on their representations.

3. The petitioners are 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 2014-2018 and 2015-2018 respectively. 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 ought to consider the case of the petitioners. The Learned Additional 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.

5. 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.

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

No Costs.

Index : Yes / No
Internet : Yes
ksa

07.09.2023



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To

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S.SRIMATHY, J

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**Common Order made in
W.P.(MD)Nos.21661 to 21663 of 2023**

07.09.2023