



W.P.(MD)Nos.23393 & 23394 of 2023

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 26.09.2023

CORAM

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD)Nos.23393 & 23394 of 2023

W.P.(MD)No.23393 of 2023

Sri Vinayaga Constructions,

Represented by its Partner S.V.S Gopikrishnan.

... Petitioner

Vs.

1. The Government of Tamil Nadu,

Rep by its Principal Secretary,

Public Works Department,

Fort St.George,

Secretariat, Chennai 600 009

2. The Principal Secretary,

Higher Education Department,

Government of Tamil Nadu,

Fort St.George,

Secretariat, Chennai 600 009.



W.P.(MD)Nos.23393 & 23394 of 2023

WEB COPY

3. The Engineering Chief ,
Public Works Department,
Buildings (Construction and Maintenance) Division,
Chennai.
4. The Commissioner / Director,
Director of Technical Education,
Guindy, Chennai.
5. The Chief Engineer PWD,
Technical Education Circle,
DOTE Campus,
Guindy, Chennai.
6. The Chief Engineer ,
Public Works Department,
Buildings (Construction and Maintenance) Division,
Madurai Region,
Madurai.
7. The Chief Engineer,
Public Works Department,
Buildings (Construction and Maintenance) Division,
Trichy Region,
Trichy.



W.P.(MD)Nos.23393 & 23394 of 2023

WEB COPY

8. The Superintending Engineer,
Public Works Department,
Buildings (Construction and Maintenance),
Madurai Circle,
Madurai.
9. The Superintending Engineer,
Public Works Department,
Buildings (Construction and Maintenance),
Trichy Circle, Trichy.
10. The Executive Engineer,
Public Works Department,
Buildings (Construction and Maintenance) Division,
Madurai.
11. The Executive Engineer,
Public Works Department,
Buildings (Construction and Maintenance) Division,
Dindigul.
12. The Executive Engineer,
Public Works Department,
Buildings (Construction and Maintenance) Division,
Theni.



W.P.(MD)Nos.23393 & 23394 of 2023

WEB COPY

13. The Executive Engineer,
Public Works Department,
Buildings (Construction and Maintenance) Division,
Ramanathapuram.

14. The Executive Engineer PWD,
Technical Education Division,
Tamil Nadu Polytechnic Campus,
Thirumangalam Road,
Madurai.

15. The Executive Engineer,
Public Works Department,
Buildings (Construction and Maintenance) Division,
Trichy.

16. The Commissioner of Central GST and Central Excise,
O/o. the Commissioner of CGST and Central Excise,
No.4, Lal Bahadur Shastri Marg,
Bibikulam,
Madurai 625 002.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of *Writ of Mandamus*, directing the respondents 1 to 14 to disburse the Service Tax, interest and penalty amount to the petitioner for the services



W.P.(MD)Nos.23393 & 23394 of 2023

WEB COPY

rendered by them for the period from 2015 to 2017 based on the petitioner's representation, dated 06.09.2023 within the time frame fixed by this Court.

For Petitioner : Mr.T.Bashyam

For Respondents : Mr.M.Ramesh
Government Advocate for R-1 to R-15

Mr.N.Dilip Kumar,
Standing Counsel, for R-16

W.P.(MD)No.23394 of 2023

Om Sri Sairam Constructions,

Represented by its Partner P.Saravanakumar.

... Petitioner

Vs.

1. The Government of Tamil Nadu,
Rep by its Principal Secretary,
Public Works Department,
Fort St.George,
Secretariat, Chennai 600 009.

2. The Engineering Chief ,
Public Works Department,
Buildings (Construction and Maintenance) Division,
Chennai.



W.P.(MD)Nos.23393 & 23394 of 2023

WEB COPY

3. The Chief Engineer ,
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Buildings (Construction and Maintenance) Division,
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Madurai.
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,
Madurai.
6. The Executive Engineer,
Public Works Department,
Buildings (Construction and Maintenance) Division,
Dindigul.
7. The Executive Engineer,
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Buildings (Construction and Maintenance) Division,
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W.P.(MD)Nos.23393 & 23394 of 2023

WEB COPY

8. The Joint Commissioner of Central GST and Central Excise,
O/o. the Commissioner of CGST and Central Excise,
No.4, Lal Bahadur Shastri Marg,
Bibikulam,
Madurai 625 002.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of *Writ of Mandamus*, directing the respondents 1 to 7 to disburse the Service Tax, interest and penalty amount to the petitioner for the services rendered by them for the period from 2015 to 2017 based on the petitioner's representation, dated 08.09.2023 within the time frame fixed by this Court.

For Petitioner : Mr.T.Bashyam

For Respondents : Mr.M.Ramesh
Government Advocate for R-1 to R-7

Mr.N.Dilip Kumar,
Standing Counsel, for R-8

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.



W.P.(MD)Nos.23393 & 23394 of 2023

WEB COPY

2. These 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. Heard Mr.T.Bashyam, learned counsel appearing for the petitioners, Mr.M.Ramesh, the Learned Government Advocate appearing for official respondents, Mr.N.Dilip Kumar, the Learned Standing Counsel appearing for the Central GST and Central Excise Officials and perused the material documents available on record.

4. 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 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



W.P.(MD)Nos.23393 & 23394 of 2023

WEB COPY

is not considering the claim of the petitioners and pay the tax, inspite of several representations.

5. 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.

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

No costs.

Index : Yes / No
Internet : Yes
ksa

26.09.2023



W.P.(MD)Nos.23393 & 23394 of 2023

WEB COPY

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W.P.(MD)Nos.23393 & 23394 of 2023

WEB COPY

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WEB COPY



W.P.(MD)Nos.23393 & 23394 of 2023

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**Common Order made in
W.P.(MD)Nos.23393 & 23394 of 2023**

26.09.2023