



W.P.(MD).No.23820 of 2023

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.09.2023

CORAM

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

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M/s.Abhiram Infra Projects Pvt. Ltd.,
(Represented by its Managing Director
Shri.Alla Peri Reddy),
No.8-3-222-8-15-402-C-81,
Sri Jothi Nilayam,
Madhura Nagar,
Hyderabad-500 038.

... Petitioner

Vs.

1.The Chief Engineer,
Tamil Nadu Water Supplies and
Drainage Board,
No.1/1, Sambakulam,
Ganesh Nagar, Opp. MGR Bus Stand,
Mattuthavani,
Madurai-625 007.

2.The Executive Engineer,
Tamil Nadu Water Supplies and
Drainage Board,
Sewerage Division,
West Vellore Colony,
Nagercoil-629 001,
Kanniyakumari District.



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3.The Commissioner of GST &
Central Excise,
C.R.Buildings,
No.4 Lalbahadur Shastri Road,
Bibikulam, Madurai-625 002.

... Respondents

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 to consider the representation of the petitioner dated 03.05.2019, 03.07.2020, 07.10.2020, 27.05.2022, 08.07.2022, 29.08.2022, 15.09.2022, 19.12.2022, 12.01.2023 and 30.01.2023 and to reimburse GST payable to the petitioner along with interest as applicable under section 50 of the CGST and TNGST Acts, 2017.

For Petitioner : Mr.G.Natarajan

For R-1 & R-2 : Mr.R.Satheesh,
Standing Counsel

For R-3 : Mr.R.Nanda Kumar,
Senior Standing Counsel,
Assisted by
M/s.S.Ragaventhree,
Junior Standing Counsel

ORDER

This Writ Petition is filed for Writ of Mandamus, to direct the respondents to consider the representation of the petitioner dated 03.05.2019, 03.07.2020, 07.10.2020, 27.05.2022, 08.07.2022, 29.08.2022, 15.09.2022, 19.12.2022,



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12.01.2023 and 30.01.2023 and to reimburse GST payable to the petitioner along with interest as applicable under section 50 of the CGST and TNGST Acts, 2017.

2. The contention of the petitioner is that the petitioner is a registered contractor under the first and second respondents. The petitioner has executed several contracts to the 1st and 2nd respondents which is prior to the introduction of GST. But the GST was made applicable to work contract through G.O.Ms.No.296 dated 09.10.2017 and the petitioner is collecting from the respondents and paying the same for the contracts which are executed after the imposition of GST. But for the contract which the petitioner executed prior to the introduction of GST, the 1st and 2nd respondents ought to pay the same to the petitioner and in turn the petitioner would pay the same.

3. Therefore, this Court is without going into the merits of the case, directing the first and second respondents to consider the petitioner's representation dated 03.05.2019, 03.07.2020, 07.10.2020, 27.05.2022, 08.07.2022, 29.08.2022, 15.09.2022, 19.12.2022, 12.01.2023 and 30.01.2023 in the light of G.O.Ms.No.296 dated 09.10.2017, Finance Department. The said exercise shall be completed within a period of eight weeks (8) from the date of receipt of a copy of this order.



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4. With these observations and directions, this Writ Petition is allowed.

There shall be no order as to costs.

29.09.2023

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
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S.SRIMATHY, J.

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