



W.P.(MD).Nos.23753 and 23754 of 2023

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.09.2023

CORAM

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD).Nos.23753 and 23754 of 2023

W.P.(MD).No.23753 of 2023

P.Shanmugam

... 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 Chief Engineer,
Public Works Department,
Building (Construction and
Maintenance) Division,
Chennai.
- 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.



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5.The Executive Engineer,
Public Works Department,
Building (Construction and
Maintenance) Division,
Dindigul.

6.The Assistant Commissioner of
Central GST & Central Excise,
Nethaji Nagar, R.M.Colony Road,
Dindigul.

... 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 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 26.06.2023 and vide letter dated 07.07.2023 sent by the 5th respondent in letter No.Thas5/40/2023 within the stipulated time as fixed by this Court.

For Petitioner : Mr.C.Mayilvahana Rajendran

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

For R-6 : Mr.N.Dilip Kumar
Standing Counsel

W.P.(MD).No.23754 of 2023

Rajasekaran

... Petitioner

Vs.

1.The Government of Tamil Nadu,
Rep. by its Principal Secretary,
Public Works Department,
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Chennai-600 009.



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- 2.The Chief Engineer,
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Building (Construction and
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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 & Central Excise,
Nethaji Nagar, R.M.Colony Road,
Dindigul.

... 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 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 2017 based on his representation dated 10.01.2023 and 21.08.2023 and vide letter dated 25.08.2023 sent by the 5th respondent in letter No.Thas5/40/2023 within the stipulated time as fixed by this Court.



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For Petitioner : Mr.C.Mayilvahana Rajendran

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

For R-6 : Mr.N.Dilip Kumar
Standing Counsel

COMMON ORDER

This writ petition in W.P.(MD)No.23753 of 2023 is filed for issuance of a writ of Mandamus, to direct the respondents 1 to 5 to disburse the service tax, interest and penalty amount to the petitioner for the service rendered by him for the period from 2015-2017, based on the representation, dated 26.06.2023.

2. The petitioner in W.P.(MD)No.23753 of 2023 is a State Level 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.



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3. Therefore, the 1st respondent ought to consider the case of the petitioner. The Learned Special Government Pleader 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.

4. Hence, the 1st respondent in both the Writ Petitions are directed to consider the case of the petitioners therein and pass orders within a period of twelve weeks (12) from the date of receipt of a copy of this order.

5. With these observations and directions, these Writ Petition are allowed.

There shall be no order as to costs.

29.09.2023

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

To

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



W.P.(MD).Nos.23753 and 23754 of 2023

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S.SRIMATHY, J.

Sml

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