



W.P. (MD) No. 28191 of 2022

WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 08.02.2023

CORAM

THE HON'BLE MR. JUSTICE P.D. AUDIKESAVALU

W.P. (MD) No. 28191 of 2022

N.Ravichandran

... Petitioner

-VS-

1.The Superintendent of CGST and Excise,
Preventive Unit,
Office of the Additional Joint Commissioner
of CGST and Central Excise Head Quarters,
Tirunelveli-627 007.

2.The Commissioner,
Puliangudi Municipality,
Tirunelveli District.

... Respondents

Prayer:- Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the second respondent herein to consider the representation of the petitioner dated 05.04.2022 and forthwith refund 2% GST amount deducted from the bills of the petitioner for the works done during the year 2019-20, 2020-21 and 2021-22.

For Petitioner : Mr. C.Mahadevan
For R1 : Mr. Nandakumar
Senior Standing Counsel
assisted by Mrs. S.Ragaventhree
Junior Standing Counsel



W.P. (MD) No. 28191 of 2022

For R2 : Mr. M.Rajarajan
Standing Counsel

WEB COPY

ORDER

Heard Mr. C.Mahadevan, Learned Counsel appearing for the Petitioner and Mr. Nandakumar, Learned Senior Standing Counsel for the First Respondent and Mr. M.Rajarajan Learned Standing Counsel for the Second Respondent and perused the materials apart from the pleadings of the parties.

2. The Writ Petition has been filed for directing the Second Respondent to consider the representation dated 05.04.2022 made by the Petitioner and refund 2% GST amount deducted from his bills for the works done during the year 2019-20, 2020-21 and 2021-22.

3. Learned Counsel for the Petitioner on instructions states that payment of GSTR-7 has been made till 2021-2022 and payment due in respect of the year 2022-23 onwards still remains to be made.

4. Learned Counsel for the Second Respondent on instructions states that the payment for the year 2022-2023 is under progress and would be made within the due date. He has also made an endorsement to that effect.



W.P. (MD) No. 28191 of 2022

WEB COPY

5. In view of the aforesaid subsequent events, nothing remains for further consideration in the matter, but it would not preclude the Petitioner, if he has any further grievance, from working out his rights before the proper forum in the manner recognized by law.

In fine, the Writ Petition is disposed with the aforesaid clarifications. No costs.

08.02.2023

NCC : Yes/No
Index: Yes/No
ta

Note: Issue order copy by 23.02.2023.

To

1. The Superintendent of CGST and Excise,
Preventive Unit,
Office of the Additional Joint Commissioner
of CGST and Central Excise Head Quarters,
Tirunelveli-627 007.
2. The Commissioner,
Puliangudi Municipality,
Tirunelveli District.



WEB COPY



W.P. (MD) No. 28191 of 2022

P.D. AUDIKESAVALU, J.

ta

W.P(MD). No. 28191 of 2022

08.02.2023