



WEB COPY

W.P.No.8456 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.07.2024

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.No.8456 of 2021

M/s.Teems India Towerlines Private Ltd.,
Rep. By its Managing Director G.R.Ravi,
D.No.3, Thoraipakkam – Neelankarai Link Road,
Maruthi Nagar, Seevaram, Perungudi,
Chennai – 600 096.

.. Petitioner

VS

1.The Chairman
Tamil Nadu Transmission Corporation Ltd.,
NPKKR Maaligai (TNEB Building),
144, Anna Salai, Chennai – 600 002.

2.The Chief Engineer / Transmission
TANTRANSCO, Electricity Avenue,
6th Floor, NPKRR Maaligai, West Wing,
144, Anna Salai, Chennai – 600 002.

3.The Superintending Engineer,
General Construction Circle,
K.Pudur, Madurai – 625 007.

4.The Chief Financial Controller,
TANTRANSCO, 5B Block, 1st Floor,
144, Anna Salai,
Chennai – 600 002.

5.The Deputy Chief Internal Audit Officer,
Pre-audit Branch,
K.Pudur, Madurai – 625 007.

.. Respondents

Petition filed under Article 226 of the Constitution of India praying to issue a writ of mandamus to reimburse the Value Added Tax quantum of Rs.11,07,000/- along with interest on belated reimbursement of taxes and duties and interest on belated payment of bills in accordance with Section VII General Conditions Terms of Payment Clause 12 Sub Clause 12.3 of the Contract bearing No.CE/TR/SE/CII/JICA/ID-



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PP24/P21/T01786/SCSPM-KPM/AGT-09/2014 dated 07.10.2014 issued by second respondent to the petitioner herein.

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For Petitioner : Ms.Jenitha
for Ms.Hema Muralikrishnan

For Respondents : Mr.Aravind
for Mr.DR.Arun Kumar

ORDER

The petitioner seeks a mandamus directing respondents to reimburse Value Added Tax of a sum of Rs.11,07,000/- with interest on tax, dues and interest on bleated payments of bills in accordance with the terms of contract dated 07.10.2014 entered into with TANGEDCO.

2. Counter has been filed by the Superintending Engineer, Madurai wherein, they at paragraphs 7 and 8, they state as follows:-

"7. I further submit that the Chief Engineer/Civil/Transmission/Chennai requested the Chief Internal Audit to make arrangement to drop the subject matter Audit Slip No.12 dated 21.09.2015. But Deputy Chief Internal Audit Officer/Pre-Audit/Madurai had stated that the details furnished to drop the Audit slip are not convincing and informed that, "When there is no provision in the agreement to ratify the deviation The issue may be appraised to the BLTC and CMD since the contract was approved by the BLTC and CMD". As per JICA guidelines, procurement of goods and services for the project shall be implemented in accordance with "guidelines for procurement under Japanese ODA Loans dated March 2009 and therefore" TamilNadu Transparency in Tender Rules 2000 is not applicable for evaluation JICA Funded Scheme Projects.

8. I submit that in the above circumstances, we have forwarded a letter dated 26.06.2024 requesting the 5th respondent to drop the Audit Slip with all details including that the "JICA guidelines and Tamilnadu Transparency in Tender Rules 2000" is not applicable for evaluation of JICA funded scheme projects. Further the 5th respondent vide letter dated



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27.06.2024 had agreed to withdraw the Audit Slip No.12 dated 21.09.2015 and steps are being taken to repay the reimbursement of VAT to the petitioner herein.

3. In light of the stand of TANGEDCO, the purpose of this writ petition stands achieved qua the re-payment of principal, which shall be done within eight weeks from today.

4. At paragraph 9 of the counter, R3 states that the question of interest does not arise as it is not part of the terms of the contract qua the parties. However, since the petitioner would maintain that it is entitled to interest, the petitioner is permitted to make a representation before respondents, that may be considered if and when filed, expeditiously and in accordance with law.

5. Writ petition stands disposed in terms of this order. No costs.

15.07.2024

Index:Yes/No
Neutral Citation:Yes
ssm

To

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- 3.The Superintending Engineer,
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