



W.P.Nos.16430, 17239 and 17240 of 2019

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.04.2024

CORAM

THE HONOURABLE MR. JUSTICE G.K.ILANTHIRAIYAN

W.P.Nos.16430, 17239 and 17240 of 2019

M/s.R.K. & Sons,
Civil Engineers & Contractors,
Rep.by its Partner – G.Ashwin Balaji,
No.12, 4th Cross, Brindhavan Road,
Fairlands,
Salem – 636 016,
Salem District.

... Petitioner in all W.Ps

Vs

The Divisional Engineer,
Highways Department (C & M),
Chengalpattu Division,
Chengalpattu,
Kancheepuram District.

... Respondent in W.P.No.16430 of 2019

The Superintending Engineer,
BRR Department – HQ,
Greater Chennai Corporation,
Ripon Building,
Chennai – 600 003.

... Respondent in W.P.No.16430 of 2019



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The Zonal Officer,
Zone – XV,
Greater Chennai Corporation,
No.120, Rajiv Gandhi Salai,
(Old Mahabalipuram Road),
Sholinganallur,
Chennai – 600 119.

... Respondent in W.P.No.16430 of 2019

Common Prayer: Writ Petitions are filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the respondents to consider and pass orders on the representations made by the petitioner dated 22.04.2019 with regard to release of GST payment of Rs.37,61,627/-, Rs.13,88,255/-, Rs.18,34,517/- and Rs.13,89,017/- respectively. (Prayer amended as per order dated 19.11.2019 made in W.M.P.No.29715 of 2019 in W.P.No.17239 of 2019)

For Petitioner
all W.Ps

: Mr.S.Rajasekar

For Respondent in
W.P.No.16430 of 2019

: Mr.E.Vijay Anand,
Additional Government Pleader

For Respondent in
W.P.Nos.17239 &17240
of 2019

: Ms.K.Ashwini Devi,
Standing Counsel



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COMMON ORDER

These Writ Petitions have been filed for directing the respondents to consider and pass orders on the representation dated 22.04.2019 made by the petitioner with regard to release of GST payment of Rs.37,61,627/-, Rs.13,88,255/-, Rs.18,34,517/- and Rs.13,89,017/- respectively.

2. The petitioner was awarded certain contracts such as Junction improvements, strengthening and improvements works in Chengalpattu (H) C & M. Further, in respect of the payment of service tax, there was an exemption for Government Road Works (projects used by general public) and hence, the quotation submitted by the petitioner for the said works, does not include service tax. However, GST liability has been imposed on all works contract, including the Government Project. It is mandatory to collect GST at 12% for works contract value. Therefore, the representation dated 22.04.2019 was made by the petitioner to the respondents, but as it did not evoke any response, it has necessitated the filing of these Writ Petitions.



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3. On a perusal of the counter-affidavit filed by the respondents, it reveals that the rates to be tendered should be inclusive of sales tax and other taxes in force as per the tender and also as per clause 12.2 of the tender. That apart, the petitioner did not submit valid tax invoice issued by the respondents containing the details of taxable value and GST as provided under Section 31 (5) of the GST Act. Therefore, the claim of the petitioner for GST cannot be considered and these Writ Petitions are devoid of merits.

4. Accordingly, these Writ Petitions are dismissed. No costs.

24.04.2024

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Index: Yes/No
Neutral Citation/Yes/No
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To

1. The Divisional Engineer,
Highways Department (C & M),
Chengalpattu Division,
Chengalpattu,

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Kancheepuram District.

2. The Superintending Engineer,
BRR Department – HQ,
Greater Chennai Corporation,
Ripon Building, Chennai – 600 003.
3. The Zonal Officer,
Zone – XV,
Greater Chennai Corporation,
No.120, Rajiv Gandhi Salai,
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G.K.ILANTHIRAIYAN, J.

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