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W.P.No.32001 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.10.2024

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.32001 of 2024

Thulasi Constructions,
rep. by Managing Partner,
Mr.T.K.Kumar

...Petitioner

Vs.

1. The Superintending Engineer,
Highways (C & M)
Villupuram – 605 401.

2. The Divisional Engineer,
Highways (C & M)
Villupuram Division,
Villupuram – 605 401.

...Respondents

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Mandamus to direct the respondents 1 and 2 to consider the representation of the petitioner dated 30.08.2024 and to pay the petitioner GST @ 18% instead of 12% for the works already completed by the petitioner in favour of the respondent, for which, payments have been received after 18.07.2022.



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For Petitioner : Mr.C.Vigneswaran

For Respondents : Mr. P.Balathandayutham
Special Government Pleader

Order

Heard Mr.C.Vigneswaran, learned counsel appearing for the petitioner and Mr. P.Balathandayutham learned Special Government Pleader, accepting notice for respondents. With the consent of parties, the main Writ Petition is taken up for final disposal at the stage of admission.

2. The petitioner has filed this Writ Petition for issuance of Writ of Mandamus to direct the respondents 1 and 2 to consider the representation made by him dated 30.08.2024 and to pay the petitioner GST @ 18% instead of 12% for the works already completed by the petitioner in favour of the respondents, for which, payments have been received after 18.07.2022.

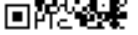
3. Mr.C.Vigneswaran, the learned counsel appearing for the petitioner would submit that the petitioner-Firm is a registered dealer on the file of the State Tax Officer, Tindivanam Assessment Circle, under the



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provisions of the TNGST Act, 2017; that for the year 2021-22, the petitioner participated in the tender floated by the respondent-Highways Department, and became successful bidder; that for the work contract executed by the petitioner for the respondents, the State Tax Officer issued a notice to the petitioner, calling upon him to pay the differential tax along with interest and penalty, in compliance of the said notice, the petitioner paid the tax, upon such payment, GST DRC -03 was issued to the petitioner, confirming the receipt of the payment made by the petitioner, thereafter, on 30.08.2024, the petitioner made a representation to the respondents to consider the payment of balance tax paid by the petitioner on behalf of the respondents, however, the said representation evoked no response, hence, the present Writ Petition is filed seeking for the aforesaid relief.

4. Mr. P.Balathandayutham, learned Special Government Pleader, who takes notice for the respondent-Highways Department would submit that the representation made by the petitioner would be considered and disposed of in accordance with law.



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5. Considering the limited scope of the prayer, sought for by the petitioner in the Writ Petition, this Court, without going into the merits of the case as projected by the petitioner, either in the representation or in the Writ Petition, is inclined to dispose of the Writ Petition with a direction to the respondent concerned to consider the representation made by the petitioner dated 30.08.2024 and pass orders, on merits and in accordance with law, after hearing the petitioner and communicate the decision taken to the petitioner. The aforesaid exercise shall be complied with by the respondent concerned within a period of four weeks from the date of receipt of a certified copy of this order.

6. The Writ Petition is disposed of with the above directions. No costs.

29.10.2024

sd

Index : yes/no

Neutral Citation : yes/no



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To

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Villupuram – 605 401.



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Krishnan Ramasamy,J.,



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