BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **07.06.2024**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.11943 of 2024
and
W.M.P.(MD) No.10633 of 2024

M/s.Kulithalai Municipality,
Represented by its Commissioner,
Old Hospital Road, Kulithalai Taluk,
Karur District – 639 104. ... Petitioner

Vs.

The Assistant Commissioner of GST & Central Excise,
15, 1st Floor, Gowripuram Extension, Anna nagar,
Karur – 639 002. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari to call for the records pertaining to the impugned order in Original No.16/GST/AC/2023 dated 15.09.2023 passed by the respondent and quash the same.

For petitioner : Mr.S.Karunakar

For respondent : Mr.N.Dilip Kumar
Senior Standing Counsel
asst. by Mr.K.Prabhu
Junior Standing Counsel

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ORDER

Mr.N.Dilip Kumar, learned Senior Standing Counsel for the respondent takes notice to the respondent.

2. The petitioner is before this Court against the impugned order dated 15.09.2023. The petitioner is a Local Authority with in the meaning/definition provided in Section 69 (2) of the respective GST enactments.

3. It is the case of the petitioner that the petitioner is exempted from the payment of Service Tax as a local body in terms of notification No.14/2017-Central Tax (Rate) read with Article 243G and Article 243W of the Constitution of India.

4. The learned counsel for the petitioner would also place reliance on the decision rendered by this Court in the Context of Finance Act, 1994, under identical situation in the case of ***Cuddalore Municipality and Virudhachalam Municipality vs. The Joint Commissioner of GST & Central Excise*** *vide* order dated 22.03.2021 in ***W.P.No.8900 of 2018 and batch***.

5. It is noticed that the petitioner has collected tax for renting of immovable property and has remitted the amount of Rs.5,80,518/-, which has been appropriate *vide* impugned order. The petitioner may have a case, however, I do not wish to delineate on the same in this order. The petitioner ought to have filed statutory appeal under Section 107 of the CGST Act, 2017, before the Additional Commissioner of Central Tax and Central Excise (Appeal), Trichy. The time for filing the appeal has already expired.

6. Since the petitioner is a local body, this Court is inclined to dispose of this Writ Petition by giving a liberty to the petitioner to file an appeal within a period of 15 days from the date of receipt of a copy of this order. Subject to the above, the petitioner's appeal shall be considered and disposed of on merits and in accordance with law.

This Writ Petition is disposed of, with above directions. No costs. Consequently, connected miscellaneous petition is closed.

Index : Yes / No **07.06.2024**
Internet : Yes / No
apd

To

The Assistant Commissioner of GST & Central Excise,
15, 1st Floor, Gowripuram Extension, Anna nagar,
Karur – 639 002.

C.SARAVANAN, J.

apd

W.P.(MD) No.11943 of 2024

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