



W.P(MD)No.13928 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 27.06.2024

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.13928 of 2024

and

W.M.P.(MD)No.12224 of 2024

N.Ravichandran

... Petitioner

Vs.

- 1.The Principal Government Secretary,
Municipal Administration and
Water Supply Department,
Chennai - 09.
- 2.The Commissioner of Municipal Administration /
Water Supply Department,
No.75, Urban Administrative Building,
Santhome High Road, MRC Nagar,
Raja Annamalaipuram, Chennai - 28
- 3.The District Collector,
District Collectorate Complex,
Tenkasi District.
- 4.The Superintendent of CGST and Excise,
Preventive Unit,
Office of the Additional Joint Commissioner
of CGST and Central Excise,
Head Quarters, Tirunelveli 627 007.
- 5.The Commissioner,
Puliyangudi Municipality,
Tenkasi District.

... Respondents



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Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, directing the 5th respondent to forthwith refund the 2% GST amount, to the tune of Rs.20,25,076 /- deducted from the bills of the petitioner for the works done during the year 2022-23 and 2023-24 within a time frame fixed by this Court.

For Petitioner : Mr.R.Maheswaran,
For Mr.C.Narndren

For Respondents : Mr.K.Balasubramani,
Spl. Government Pleader for R1 to R4.
Mr.M.Rajarajan for R5.

ORDER

Heard both sides.

2.The petitioner had carried out contract work for the fifth respondent municipality. It appears that after deducting the GST amount, the fifth respondent failed to remit the same. The petitioner was therefore constrained to directly remit the amount. The fifth respondent is therefore obliged to refund the amount to the petitioner. I, therefore, direct the fifth respondent to refund amount to the petitioner within twelve weeks. Since the writ petition is disposed of at the admission stage itself, I consciously refrain from quantifying the amount of refund. If the fifth respondent makes refund within twelve weeks,



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it will not carry interest. If the fifth respondent fails to do so, it will carry interest at the rate of 6% per annum from the date when the cause of action arose.

3.This writ petition is allowed accordingly. No costs. Consequently, connected miscellaneous petition is closed.

27.06.2024

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
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To:-

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Municipal Administration and
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Chennai - 09.
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G.R.SWAMINATHAN, J.

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