



WP(MD)No.23673 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : **04.10.2024**

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THE HONOURABLE **MR.JUSTICE MOHAMMED SHAFFIQ**

W.P.(MD)No.23673 of 2024

and

W.M.P.(MD)No.20048 of 2024

S.Arumugasamy

... Petitioner

/Vs./

- 1.The Principal Secretary to Government,
Finance Department,
Government of Tamil Nadu,
Fort St.George,
Chennai 600 009.
- 2.The Principal Secretary to Government,
Public Works Department,
Government of Tamil Nadu,
Fort St.George,
Chennai 600 009.
- 3.The Chief Engineer (Buildings),
Public Works Department,
Chepauk,
Chennai 600 005.
- 4.The Executive Engineer,
Building (C and M) Division,
Public Works Department,
No. 6, Service Road, GT Nagar,
Virudhunagar 626 001.



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5. The Assistant Executive Engineer,
Building (C and M) Division,
Public Works Department,
No. 6, Service Road, GT Nagar,
Virudhunagar-626 001
6. The Executive Engineer,
Building (C and M) Medical Works,
Public Works Department,
Tirunelveli 627 011.
7. The Executive Engineer,
Building (C and M) Division, Medical Works,
Public Works Department,
Sivagangai-630 562
8. The Executive Engineer,
J1 Near Municipal Buildings,
WCG Road,
Tuticorin 628 001.
9. The Assistant Commissioner,
GST and Central Exercise,
Kovilpatti Division,
Office of the Deputy / Assistant
Commissioner of Central GST and Excise,
No. 913, Catholic Centre,
Main Road, Kovilpatti – 628 501.
10. The Union of India,
Represented by its Secretary,
Ministry of Finance,
129-A, North Block,
New Delhi.

... Respondents

PRAYER:- Petition - filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus calling for the records of the impugned Order in Original No. 01/AC/ST/2024 dated 26.07.2024 passed by the 9th



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respondent quash the same insofar as it relates to imposing of penalty and direct the respondent Nos. 1 to 8 to pay the GST Payment of Rs 42,86,806 /- together with the interest and other charges or any other amount claimed by the 9th respondent within a time stipulated by this Court.

For Petitioner : Mr.M.Senthil Kumar
For Respondents : Mr.R.Sureshkumar (R1 to R8)
Additional Government Pleader
Mr.N.Dilipkumar (R9)

ORDER

This writ petition has been filed challenging the impugned Order dated 26.07.2024 passed by the 9th respondent with a consequential direction to the respondents 1 to 8 to pay the GST Payment of Rs 42,86,806 /- together with the interest and other charges or any other amount claimed by the 9th respondent within a time stipulated by this Court.

2. After submitting for a brief while, the learned counsel appearing for the petitioner restricted his prayer that the petitioner may be granted liberty to file an appeal before the concerned respondent.



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3. The learned Additional Government Pleader for the official respondents would submit that if any such appeal is made, the same would be considered and orders shall be passed in accordance with law.

4. Taking into account the above submissions, liberty is granted to the petitioner to file statutory appeal before the concerned respondent, within a period of four (4) weeks from the date of receipt of a copy of this order. If such an appeal is filed by the petitioner, the same shall be entertained by the concerned respondent, without reference to the period of limitation, subject to the complying with all other conditions relating to filing of appeal and orders shall be passed in accordance with law after affording reasonable opportunity of hearing to the petitioner, within a period of four weeks thereafter.

5. With the above direction, this Writ Petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

04.10.2024

NCC :Yes/No

Index :Yes/No

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Note: Registry is directed to return the original impugned order under written acknowledgment after retaining a copy of the same for record.



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To:

1. The Principal Secretary to Government,
Finance Department,
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Fort St. George, Chennai 600 009.
2. The Principal Secretary to Government,
Public Works Department,
Government of Tamil Nadu,
Fort St. George, Chennai 600 009.
3. The Chief Engineer (Buildings),
Public Works Department,
Chepauk, Chennai 600 005.
4. The Executive Engineer,
Building (C and M) Division,
Public Works Department,
No. 6, Service Road, GT Nagar,
Virudhunagar 626 001.
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6. The Executive Engineer,
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MOHAMMED SHAFFIQ, J.

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Order made in
W.P.(MD)No.23673 of 2024

Dated:
04.10.2024