BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **19.12.2024**

CORAM:

THE HONOURABLE **MR.JUSTICE G.K.ILANTHIRAIYAN**

W.P.(MD)No.30951 of 2024

J.Ambrose ... Petitioner

/Vs./

1. The Director,
   CSIR - Central Electrochemical Research Institute,
   Karaikudi,
   Sivagangai District.

2. The Administrative Officer,
   CSIR - Central Electrochemical Research Institute,
   Karaikudi,
   Sivagangai District. ... Respondents

PRAYER**:** Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus and call for the records of the Respondent No.2 pertaining to the communication S.No.08-13(13)/2022-Works dated 20.06.2024 and thereby quash the same as being contrary to law and consequently direct the respondent No.2 to reimburse the balance amount of Rs.81,339.96 along with interest to the petitioner for the GST paid for the contract work issued vide work order No.13/2022 dt 16.12.2022 by the respondent No.2.

For Petitioner : Mr.P.Aju Tagore

ORDER

This writ petition has been filed challenging the order dated 20.06.2024 passed by the second husband thereby rejected the claim of the petitioner seeking difference of GST amount.

2. Heard the learned counsel appearing on either side and perused the materials placed before this Court.

3. The second respondent issued a notification inviting e-tender No.14 of 2022 for minor repair and painting works in Electroplating Metal Finishing Laboratory at CSIR – CECRI, Karaikudi. The petitioner had participated in the tender and he was awarded works contract by Work Order No. 13 of 2022. After completion of the work, the petitioner

was paid the payment in the month of May 2023. The total GST was paid at 18%. However, the respondents sanctioned GST only @ 12%.

4. The original GST was at the rate of 12% till 18.07.2022 on the composite supply of works contract supplied to either the central government, the state government or the local authority as per the Notification No.11 of 2017 Central Tax (Rate) dated 28.06.2017 read with Notification No.20 of 2017, Central Tax (Rate) dated 22.08.2017. Subsequently, it was increased to 18 by virtue of Notification No.3 of 2022 Central Tax (Rate) dated 13.07.2022. Therefore, it was enhanced after tender notification. Hence, the petitioner submitted a representation seeking reimbursement of refund of 6 percentage GST from the respondents. On receipt of the representation from the petitioner, the second respondent passed the order dated 20.06.2024 stating that the applicability of GST difference does not arise for tender whose last date of receipt was after 18.07.2022.

5. It is nothing but non-speaking order and without considering any of the notifications as stated by the petitioner, the second respondent

mechanically rejected the claim of the petitioner. Further, he does not even whisper about the rate of GST, which was applicable on the date of award of works contract to the petitioner.

6. In view of the above, the order impugned cannot be sustained and is liable to be quashed. Accordingly the impugned order dated 20.06.2024 is hereby quashed. The matter is remanded back to the second respondent for fresh consideration. The second respondent is directed to give an opportunity of hearing to the petitioner and pass a reasoned order by considering all aspects within a period four weeks from the date of receipt of a copy of this order. This writ petition is allowed accordingly. No costs.

19.12.2024
(5/5)

Index : Yes / No
NCC : Yes / No
Sm

TO:-

1. The Administrative Officer,
   CSIR - Central Electrochemical Research Institute,
   Karaikudi,
   Sivagangai District.

G.K.ILANTHIRAIYAN, J.

Sm

Order made in
W.P.(MD)No.30951 of 2024
(5/5)

Dated:
19.12.2024