IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-06-2025

CORAM

THE HONOURABLE MR JUSTICE N. ANAND VENKATESH

WP No. 20200 of 2025
AND
WMP NOs. 22776 and 22777 OF 2025

1. Muthu Mohandoss
Proprietor, M/s.Durai Enterprises,
408A, Ragavanandha Nagar,
Patharakudi, Karaikudi Taluk,
Sivaganadai District-630 307

Petitioner(s)

Vs

1. The Commissioner, Hindu Charitable
And Religious Endowments
Uthamar Gandhi Salai,
Nungambakkam, Chennai

2.The Executive Officer
Arulmigu Rengugamabal Amman
Temple, Amman Kovil Padavedu,
Polur Taluk, Tiruvannamalai District

3.The Principal Chief Commissioner Of
GST
And Central Excise, Tamilnadu And
Puducherry, No.26, GST Bhawan, 1,

Uthamar Gandhi Road, Thousand
Lights West, Nungambakkam,
Chennai, Tamilnadu-600034

Respondent(s)

PRAYER

Writ petition filed under Article 226 of Constitution of India for the issue of writ of Certiorari to call for records of the 2nd respondent relating to public reauction /tender notice dated 22.5.2025 for Aadi season festival in Fasli 1435 ie.license period 1.7.2025 to 7.9.2025 and quash the same insofar as it relates to collection of GST at 18 percentage and pass orders.

For Petitioner(s): Mr.K.Sakthivel
For Respondent(s): Mr.S.Ravichandran
Additional Government Pleader
for R1 and R2

ORDER

This writ petition has been filed challenging one of the condition that was imposed in the tender notification dated 22.05.2025 imposing 18% GST payable by the participants in the tender.

2. Heard Mr.K.Sakthivel, learned counsel for the petitioner and Mr.S.Ravichandran, learned Additional Government Pleader for Respondents 1 and 2.

3. It is brought to the notice of this Court that already a notification has been issued by the Government of India, Ministry of Finance dated 28.06.2017 wherein exemption has been granted from payment of GST insofar as the human hair, unworked whether or not washed or soured waste of human hair.

4. It is also seen from the circular that has been issued by the Commissioner of HR&CE dated 14.05.2025 that insofar as the auction pertaining to collection of human hair, no GST is payable.

5. The grievance of the petitioner is that in the tender notification dated 22.05.2025 issued by the 2nd respondent, at clause No.23, the payment of 18% GST has been made mandatory. This particular clause has been put to challenge in the present writ petition

6. Taking into consideration the notification issued by the Central Government as well as the Circular issued by the Commissioner of HR&CE, it is quite apparent that collection of human hair does not attract any GST and the present auction notification pertains to collection of human hair. Therefore, the participants in the auction cannot be insisted to pay 18% GST. Accordingly, clause 23 alone is interfered and it is made clear that the 2nd respondent will not insist for the payment of 18% GST from the participants in the public auction.

7. This writ petition is disposed of in the above terms. No costs. Consequently, the connected miscellaneous petitions are closed.

06-06-2025

rka

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

To

1.The Commissioner, Hindu Charitable
And Religious Endowments
Uthamar Gandhi Salai,
Nungambakkam, Chennai

2.The Executive Officer
Arulmigu Rengugamabal Amman
Temple, Amman Kovil Padavedu,
Polur Taluk, Tiruvannamalai District

3.The Principal Chief Commissioner Of
GST
And Central Excise, Tamilnadu And
Puducherry, No.26, GST Bhawan, 1,
Uthamar Gandhi Road, Thousand
Lights West, Nungambakkam,
Chennai, Tamilnadu-600034

N.ANAND VENKATESH J.

rka

WP No. 20200 of 2025
WMP NOs. 22776 and
22777 OF 2025

06-06-2025