



W.P.No.33197 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

DATED 02.09.2025

CORAM

THE HONOURABLE Mr.JUSTICE **M.DHANDAPANI**

W.P.No.33197 of 2025 &
WMPNos.37326 of 2025

BNR Infrastructure Projects Private Limited

represented by its Director Charan Reddy Boya 1018 TVS Colony 42nd
Street Anna Nagar West Extn Chennai 600 101

Petitioner

Versus

1. The Tamil Nadu Housing Board
rep. By its Managing Director
CMDA Complex, E&C Market Road
Koyambedu, Chennai – 600107
- 2.The Superintending Engineer
Special Project Circle II,
Tamil Nadu Housing Board,
C-48, 2nd Avenue, Anna Nagar, Chennai 600 040
3. The Executive Engineer
Foreshore Estate Division,
Tamil Nadu Housing Board
483, Anna Salai, Nandanam Chennai 600 035
- 4.The Directorate General of GST Intelligence (RESPONDENT)
Chennai Zonal Unit,
No.16, Greams Road, BSNL Building Tower- II
5th and 8th Floors Chennai 600 006
5. The Commissioner of CGST and Central Excise
Chennai North Commissionerate,
26/1 Mahatma Gandhi Road Chennai 600 034

Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of



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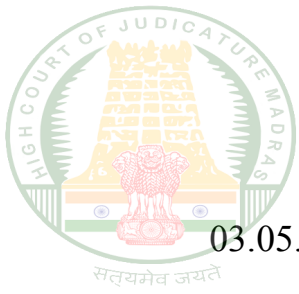
India for issuance of a Writ of Mandamus directing the Respondents 1 to 3 herein to consider Petitioner's representation dated 01.04.2025 for release of 6 percent difference in GST on the Price Escalation Bill of Rs.43,55,518/- and representation dated 02.05.2025 for payment of a sum of Rs.7,57,58,920/- being Rs.2,43,85,722/- differential 6 percent GST, Rs.2,69,87,475/- being 18 percent Interest p.a. and Rs.2,43,85,722/- being 100 percent Penalty, and pay the same together with further interest at 18 percent p.a. from 03.05.2025 until the date of actual payment, as the subject work falls under Sl.No.3 (xii) of the table annexed to the Notification No.11/2017 - Central Tax (Rate) dated 28.06.2017 as amended upto 18.07.2022, within a time frame.

For Petitioner : Mr.V.P.Sengottuvel
Senior Advocate for
Mr.A.Akshya Kumar

For Respondent : Mr.D.Veerasekaran for R1 to R3

ORDER

This Writ Petition has been filed for issuance of Writ of Mandamus directing the Respondents 1 to 3 herein to consider Petitioner's representation dated 01.04.2025 for release of 6 percent difference in GST on the Price Escalation Bill of Rs.43,55,518/- and representation dated 02.05.2025 for payment of a sum of Rs.7,57,58,920/- being Rs.2,43,85,722/- differential 6 percent GST, Rs.2,69,87,475/- being 18 percent Interest p.a. and Rs.2,43,85,722/- being 100 percent Penalty, and pay the same together with further interest at 18 percent p.a. from



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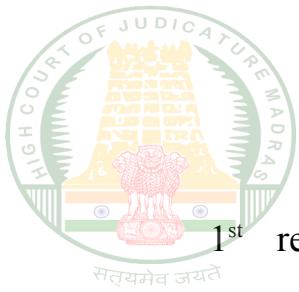
03.05.2025 until the date of actual payment, as the subject work falls under Sl.No.3 (xii) of the table annexed to the Notification No.11/2017 - Central Tax (Rate) dated 28.06.2017 as amended upto 18.07.2022, within a time frame.

3. The case of the petitioner is that the petitioner, who is a successful bidder in pursuant to the notification dated 24.02.2020 issued by the Tamilnadu Housing Board, has submitted various representations dated supra claiming differential percents in GST as per Rules, however the same has not been considered, hence the present petition.

4. The learned counsel for the petitioner contended that it would suffice for this Court to direct the respondents, more particularly the 1st respondent to consider the petitioner's representations on merits and in accordance with law.

5. Per contra, the learned counsel appearing for the respondents 1 to 3 seek time to consider the petitioners' representations.

6. In view of the limited prayer sought for by the petitioner, without going into the merits of the matter, this Court hereby directs the



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1st respondent to consider the petitioner's representations dated 01.04.2025, 02.05.2025, 03.05.2025 and 13.01.2025 on merits and in accordance with law as expeditiously as possible.

With the above direction, the Writ Petition is disposed of.

Consequently, connected miscellaneous petition is closed. No costs.

02.09.2025

Index: Yes/No

Internet: Yes/No

Speaking /Non speaking Judgmentssd

To

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M.DHANDAPANI, J.,

ssd



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