



WP(MD) NO. 5220 of 2



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 12-09-2025

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THE HONOURABLE MR JUSTICE G.R.SWAMINATHAN

WP(MD) NO. 5220 of 2022

and

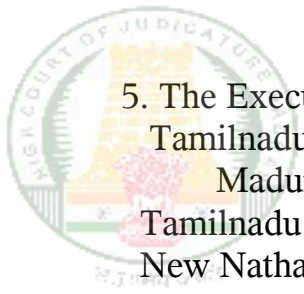
WMP(MD)Nos.4242 & 4243 of 2022

Tvl.Shema and Company
Rep. by its Partner, S.Sankar,
S/o.Selvaraj,
No.14, Makkan Thoppu Street,
Mela Masi Street,
Madurai-625001.

Petitioner

Vs

1. The Government of India
Rep. by its Secretary,
Ministry of Finance,
New Delhi-110001.
- 2.The Deputy Commissioner of CGST and
Central Excise
Madurai I Division,
No.5, V.P.Rathinasamy Nadar Road,
Bibikulam, Madurai-625002.
3. The Government of Tamilnadu
Rep. by its Secretary,
Department of Finance,
St. George Fort, Chennai-600009.
- 4.The Superintending Engineer
Tamilnadu Police Housing Corporation
Limited., South Circle,
No.2, Inspector Quarters,
Tamilnadu Special Police VI Battalion,
New Natham Road, Madurai-625014.



5. The Executive Engineer
Tamilnadu Police Housing Corporation Limited,
Madurai Circle, No.2, Inspector Quarters,
Tamilnadu Special Police VI Battalion,
New Natham Road, Madurai-625014.

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Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for records pertaining to the impugned Notification No.6/2015-Service Tax dated 01.03.2015 published in Government of India Gazette Extraordinary Part II Section 3, Sub-Section (i) No. 120 on 01.03.2015 and quash the same and all orders / proceedings issued pursuant to the same and consequently 1st Respondent to grant exemption for us from paying the service tax in respect of the works contract service other than commercial nature to the Government, local bodies, statutory authorities etc., with effect from 01.04.2015

OR alternatively, to issue a Writ of Mandamus, directing Respondents 4 and 5 to pay either to us or directly to the 2nd Respondent, the service tax, interest and penalty if any thereon that may be demanded by the Respondents 1 and 2 in respect of the works contract service other than commercial nature to the Government of Tamilnadu, with effect from 01.04.2015 to 30.06.2017.

For Petitioner : Mr.B.Rooban

For Respondents : Mr.P.Subbiah, CGSC for R1

Mr.S.Gurumoorthy for R2

Mr.R.Sureshkumar, AGP for R3 to R5

ORDER

Heard both sides.

2.The petitioner is the works contractor. In this writ petition, the validity of the notification dated 01.03.2015 has been challenged. This part of the writ prayer



is dismissed. The second prayer is for directing the fourth and fifth respondents to pay service tax either directly to the first and second respondents or to the petitioners.

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3.It is seen that the second respondent herein had issued show cause notice dated 11.03.2022. The Hon'ble Division Bench vide order dated 30.11.2022 in WP No.24996 of 2019 etc batch, while disposing of the writ petitions had held as follows :

“125.Wherever Show Cause Notices have been issued, the respective petitioners are directed to give detailed replies to the same and participate in the adjudicatory mechanism provided under the Finance Act, 1994. Such of those petitioners shall file their replies within a period of sixty (60) days from the date of receipt of a copy of this order. The respondents shall thereafter pass appropriate orders on merits within a period of ninety (90) days, after giving the respective petitioners adequate opportunity of being heard.”

4.This writ petition is also disposed of on the same lines mentioned in the order dated 30.09.2022 in WP(MD)No.24996 of 2019 etc batch. No costs. Connected miscellaneous petitions are closed.

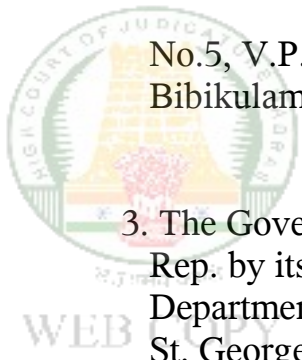
12-09-2025

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To

1. The Secretary, Ministry of Finance,
New Delhi-110001.

2.The Deputy Commissioner of CGST and
Central Excise
Madurai I Division,



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3. The Government of Tamilnadu
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4. The Superintending Engineer
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G.R.SWAMINATHA]



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