BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 07.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.5941 of 2025

P.Murugan : Petitioner

Vs.

The Commissioner,
Gudalur (Theni) Municipality,
Gudalur,
Theni District. : Respondent

PRAYER: Writ Petitions filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus, directing the Respondent to consider the representation dated 25.11.2024 and to pay the sum of Rs. 6,80,106/- (Rs.3,40,053/- SGST and Rs.3,40,053/- CGST) along with consequential interest at the rate of 18 percent per annum from the date of default to till payment along with penalty as required under the GST Act, 2017 for the works contract service rendered by the petitioner to the Respondent within a time frame.

For Petitioners : Mr. A.Satheesh Murugan

ORDER

The petitioner has filed this Writ Petition seeking a mandamus, directing the respondent to consider the representation dated 25.11.2024 and to pay the sum of Rs. 6,80,106/- (Rs. 3,40,053/- SGST and Rs. 3,40,053/- CGST), along with consequential interest at the rate of 18 percent per annum from the date of default until payment, as well as the penalty required under the GST Act, 2017, for the works contract service rendered by the petitioner to the Respondent, within a specified time frame.

2. Heard the learned counsel for the petitioner. By consent of both parties, the Writ Petition is taken up for final disposal at the admission stage itself. Having regard to the nature of the order proposed to be passed in this writ petition, notice to the respondent is dispensed with.

3.The petitioner's case is that, as per the general ledger extract provided by the respondent Municipality for the assessment year

2018–19 and as of 22.04.2024, the respondent owes a sum of Rs. 3,40,053/- under SGST and Rs. 3,40,053/- under CGST, which has been deducted as Tax Deduction at Source (TDS). In this regard, the petitioner submitted a representation dated 25.11.2024. However, since no action has been taken on the representation, the petitioner has been compelled to file the present writ petition.

4. It is needless to point out that whenever a representation of this nature is made to a Statutory Authority, there is a duty cast upon him to consider the same on its own merits and pass appropriate orders in one way or other, instead of keeping the same pending indefinitely. As such, non-consideration of the representation by the Statutory Authority would amount to dereliction of duty and hence, this Court will be justified in invoking its extraordinary powers under Article 226 of the Constitution of India and direct them to consider the same within a stipulated time.

5. In the light of the above observations, there shall be a direction to the respondent to consider the petitioners' representation dated 25.11.2024, on its own merits and pass appropriate orders in

accordance with law, after giving due opportunity to the petitioner, as well as all other persons, who may be interested in the subject matter, within a period of four weeks from the date of receipt of a copy of this order. It is also made clear that this Court has not expressed any of its views with regard to the merits of the matter and that it is open to the respondent to consider the same on its own merits.

6. With the above directions, the Writ Petition stands disposed of. There shall be no order as to costs.

07.03.2025

Index : Yes / No
Internet : Yes / No

PKN

To

The Commissioner,
Gudalur (Theni) Municipality,
Gudalur,
Theni District.

VIVEK KUMAR SINGH, J.

PKN

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