



W.A.MD) No.510 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 12.03.2025

CORAM:

THE HONOURABLE **DR.JUSTICE G.JAYACHANDRAN**

AND

THE HONOURABLE **MS.JUSTICE R.POORNIMA**

W.A(MD)No.510 of 2025

N.Natarajan Munisamy

... Appellant/
Petitioner

-Vs-

- 1.The Government of India,
Represented by its Secretary,
Ministry of Finance,
New Delhi-110 001.
- 2.The Deputy Commissioner of CGST &
Central Excise,
Madurai II Division,
No.5, V.P.Rathinasamy Nadar Road,
Bibikulam,
Madurai-625 002.
- 3.The Superintendent,
O/o.The Assistant Commissioner of GST & Central
Excise,
No.5, V.P.Rathinasamy Nadar Road,
Bibikulam,
Madurai-625 002.
- 4.The Government of Tamil Nadu,
Represented by its Secretary,



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Department of Finance,
St.George Fort,
Chennai-600 009.

5.The Government of Tamil Nadu,
Represented by its Secretary,
The Department of Public Works Department,
St.George Fort,
Chennai-600 009.

6.The Chief Engineer (PWD)
Public Works Department,
Southern Range – Madurai,
Madurai-625 002.

...Respondents/
Respondents

PRAYER: Writ Appeal filed under Clause XV of Letters of Patent Appeal,
against the order dated 06.01.2023 made in W.P(MD)No.24557 of 2022 passed by
this Court.

For Appellant	: Mr.M.Kumar
For R1 to R3	: Mr.K.Govindarajan Deputy Solicitor General of India
For R4, 5 & 6	: Mr.D.Ghandiraj, Special Government Pleader

JUDGMENT

DR.G.JAYACHANDRAN, J.
AND
R.POORNIMA, J.

The writ of Certiorarified Mandamus challenging the Notification issued by
the Union of India, vide dated 01.03.2015 and the consequential proceedings



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imposing service tax of works contract considered by the learned single Judge and following the judgment of the Division Bench, dismissed the writ petition.

2.The present appeal is preferred being aggrieved by the dismissal of the writ petition.

3.When the matter was taken up for consideration, the learned counsel for the appellant/writ petitioner seeks liberty to work out his Statutory remedy while dismissing the writ appeal.

4.In view of the above, the writ appeal stands dismissed. The appellant is given liberty to work out his remedy as per the Statute preferring an appeal against the order in original. No costs.

[G.J., J.] & [R.P., J.]

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NCC : Yes / No

Index : Yes / No

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