



W.P.(MD)No.5082 of 2019

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 14.11.2025

CORAM:

THE HONOURABLE MS.JUSTICE P.T.ASHA

W.P.(MD)No.5082 of 2019

and

W.M.P(MD)No.4053 of 2019

Madurai Central Market Tomato &
English Vegetables Merchant Association
Rep. by its President, S.Neelamegam.

.. Petitioner

Vs.

- 1.The Union of India,
Rep. by the Secretary,
Ministry of Finance,
North Block, New Delhi-110 001.
- 2.The Secretary,
GST Council Secretariat,
5th Floor, Jeevan Bharath Building,
New Delhi-110 001.
- 3.State of Tamilnadu,
Rep. by is Secretary to Government, (Home Department),
Fort St.George, Chennai-9.
- 4.The Commissioner of Corporation,
Madurai Corporation,
Aringar Anna Maligai,
Thallakulam, Madurai.



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5.The State of Tamil Nadu,
Rep. by its Secretary to Government,
Commercial Taxes Department,
Fort St. George, Chennai-9.

6.The Commissioner of Commercial Taxes,
Commercial Tax Department,
Ezhilagam, Chepauk, Chennai 5.

.. Respondents

*(R5 and R6 are Impleaded Vide Court Order Dated 16.04.2019 in
WMP(MD)No.4427/2019)*

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Mandamus, forbearing the respondent no. 4 to collect GST along with monthly rental from the petitioner's association members for their shops which is situated at Central Market, Near Mattuthavani, Madurai, consequently directing the respondents to consider the petitioner's grievance and to take decision to grant exemption to the petitioner's association by considering the petitioner's representation dated 09.02.2019.

For Petitioner : Mr.S.M.A.Jinnah

For R1 : Mr.C.Nandagopal
Central Government Standing Counsel

For R4 : Mr.K.K.Kannan



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ORDER

This writ petition has been filed for the following relief :

“forbearing the respondent no.4 to collect GST along with monthly rental from the petitioner's association members for their shops which is situated at Central Market, Near Mattuthavani, Madurai, consequently directing the respondents to consider the petitioner's grievance and to take decision to grant exemption to the petitioner's association by considering the petitioner's representation dated 09.02.2019.”

2. The petitioner Association sent a representation dated 09.02.2019 to the 4th respondent requesting that GST not be collected from its members. Since the same was not considered, the petitioner is before this Court.

3. Heard the learned counsels on either side.



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4. It is now informed that the 2nd respondent is the concerned authority to consider the representation of the petitioner. Therefore, without going into the merits of the case, this Court directs the 2nd respondent to consider the representation of the petitioner, dated 09.02.2019 and pass orders after affording an opportunity of personal hearing to the petitioner. The said exercise shall be completed within a period of two (2) months from the date of receipt of copy of this order.

5. With the above directions, this Writ Petitions stands disposed of.
No costs. Consequently, connected Miscellaneous Petition is closed.

14.11.2025

NCC : Yes/No
Index : Yes/No
Internet : Yes

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To

1. The Union of India,
Rep. by the Secretary,
Ministry of Finance,
North Block, New Delhi-110 001.



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- 2.The Secretary,
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- 4.The Commissioner of Corporation,
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P.T.ASHA, J.

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