



W.P(MD)No.17961 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 03.07.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.17961 of 2025

Jamunarani
W/o.Muthumohandas
M/s.J.M.Enterprises,
Proprietress,
408-B, Ragavanandha Nagar,
Patharakudi, Karaikudi,
Sivaganga District,
Tamilnadu – 630 307.

... Petitioner

Vs.

1.The Commissioner,
Hindu Religious Endowment Board,
Uthamar Gandhi Salai,
Nungambakkam,
Chennai - 600 034.

2.The Executive Officer,
Arulmigu Mariamman Temple,
Irukkangudi,
Sattur Taluk,
Virudhunagar - 626 202.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, directing the respondents 1 and 2 to consider the petitioner's offer for the grant of the license for the



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collection of human hair at Arulmigu Mariamman Temple, Irukkangudi,
which was auctioned on 17.06.2025.

For Petitioner : Mr.K.Satish
For R1 : Mr.S.S.Madhavan
Additional Government Pleader
For R2 : Mr.V.R.Shanmuganathan
Standing Counsel

ORDER

This writ petition has been filed for a Mandamus to direct the respondents 1 and 2 to consider the petitioner's offer for the grant of the license for the collection of human hair at Arulmigu Mariamman Temple, Irukkangudi, which was auctioned on 17.06.2025.

2. The petitioner has approached this Court after a bid was opened pursuant to the tender notification, dated 03.06.2025 for the collection of human hair offered as sacrifice at Arulmigu Mariamman Temple, Irukkangudi, Sethur Taluk, Virudhunagar District.

3. The case of the petitioner is that for the first time, the respondents have stipulated in the tender notification that the bid offer should include 18%



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GST and therefore, the petitioner has sent a representation on 19.06.2025. It is further submitted that the petitioner has also taken a Demand Draft for a sum of Rs.75,00,000/- from Indian Bank in favour of the Temple towards EMD.

4. The learned counsel for the respondents submits that the tender was opened on 17.06.2025, in which two persons were participated. The offer of the highest bidder was accepted for a sum of Rs. 3,00,60,000/-. The attempt of the petitioner is to scuttle the tender proceedings after opening of the tender and therefore same cannot be countenanced. If the petitioner was of the view that no GST was to be paid, remedy is available to the petitioner was to pay the GST and thereafter file an application for refund under the provisions of the respective Goods and Services Tax enactments.

5. In this case, the petitioner has not participated in the tender and has merely submitted a representation for the first time on 19.06.2025.

6. Considering the fact that the bid was opened on 17.06.2025 pursuant to the tender notification, dated 03.06.2025, I find no merits in the writ petition and it is liable to be dismissed.



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7. Accordingly, the writ petition stands dismissed. There shall be no order as to costs.

03.07.2025

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

1.The Commissioner,
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C.SARAVANAN, J.

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