

W.P(MD)No.20633 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 30.07.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.20633 of 2025

Continental Construction Company,
Rep by its Managing Partner,
31,Kuttipalayam,
Perunthalaiyur (P.O.)
Sathinagar (Via)
Erode – 638315.

... Petitioner

Vs.

- 1.The Director of Town Panchayats,
Urban Administrative Building,
75, Santhome High Court,
Raja Annamalaipuram,
Chennai - 600 028.
- 2.The Assistant Director of Town Panchayats,
Dindigul Zone,
Dindigul - 624 004.
- 3.The Executive Officer,
Uppidamangalam Town Panchayat,
Karur District - 639 114.
- 4.The Assistant Executive Engineer,
Uppidamangalam Town Panchayat,
Karur - 639 114.

...Respondents



W.P(MD)No.20633 of 2025

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, directing the respondents 2 to 4 to pay the 6% difference in GST for the works done by the petitioner from 18.07.2022 to the completion of the work, in respect of Construction of Weekly Sandy Stalls, Shops and Cattle Shed at Ward No.9 in Uppidamangalam Town Panchayat, Karur District, along with 18% interest, to the petitioner, within a time limit to be fixed by this Court.

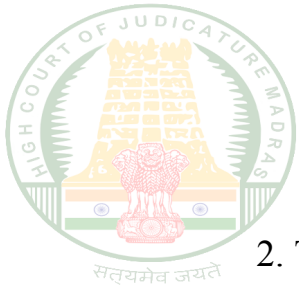
For Petitioner : Mr.A.Thirumurthy

For R1, R2 & R4 : Mr.K.R.Badurus Zaman
Government Advocate

For R3 : Mr.K.Balasubramani
Special Government Pleader

ORDER

This writ petition has been filed for a writ of Mandamus to direct the respondents 2 to 4 to pay the 6% difference in GST for the works done by the petitioner from 18.07.2022 for the work completed, in respect of Construction of Weekly Sandy Stalls, Shops and Cattle Shed at Ward No.9 in Uppidamangalam Town Panchayat, Karur District, along with 18% interest, to the petitioner.



W.P(MD)No.20633 of 2025

2. The learned counsel for the petitioner submits that the petitioner was awarded a contract by the third respondent on 24.12.2021, when the rate of tax under the respective Goods and Services Tax Enactments was at 12%. However, it was informed that with effect from 18.07.2022, pursuant to a resolution passed by the GST Council, the rate of GST has been enhanced to 18%.

3. In view of the above, the petitioner has been requesting the third respondent to reimburse the tax on balance of 6% GST payable by the petitioner. However, it has not evoked any response.

4. Considering the fact that the incidence of tax is to be borne by the recipient of the supply, the request of the petitioner merits consideration by the third respondent.

5. Under these circumstances, there shall be a direction to the third respondent to consider and take steps to address the issue flagged by the petitioner in his representation dated 26.02.2024 within a period of four weeks from the date of receipt of a copy of this order.



W.P(MD)No.20633 of 2025

WEB COPY

6. The writ petition stands disposed of with the above direction. No costs.

30.07.2025

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

To

- 1.The Director of Town Panchayats,
Urban Administrative Building,
75, Santhome High Court,
Raja Annamalaipuram,
Chennai - 600 028.
- 2.The Assistant Director of Town Panchayats,
Dindigul Zone,
Dindigul - 624 004.
- 3.The Executive Officer,
Uppidamangalam Town Panchayat,
Karur District - 639 114.
- 4.The Assistant Executive Engineer,
Uppidamangalam Town Panchayat,
Karur - 639 114.



WEB COPY



W.P(MD)No.20633 of 2025

C.SARAVANAN, J.

sn

W.P(MD).No.20633 of 2025

30.07.2025