

WP(MD)No.22346 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 13.08.2025

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THE HONOURABLE MR JUSTICE C.SARAVANAN

W.P(MD)No.22346 of 2025

and

WMP(MD)No.17445 to 17447 of 2025

V.Krishnakumar

: Petitioner

Vs.

1.The Commissioner,
Hindu Religious Charitable and
Endowments Department,
Nungampakkam,
Chennai.

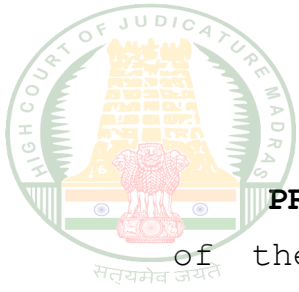
2.The Joint Commissioner,
Hindu Religious Charitable and
Endowments Department,
Madurai.

3.The Assistant Commissioner/Executive Officer,
Arulmighu Irukkankudi Mariamman Temple,
Irukkankudi,
Virudhunagar District.

4.The Commissioner,
CGST and Central Excise,
Madurai.

5.The Assistant Commissioner,
CGST and Central Excise,
Virudhunagar Division,
No.130/8-1, Katchery Road,
Virudhunagar-626 001.

: Respondents



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PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records relating to the impugned circular issued by the 1st respondent, dated 14/05/2025 in Na.Ka.No.1049966/2024/Z1 and letter communication sent by the 5th respondent herein to 4th respondent, dated 22/05/2025 in C.No.IV/3/1/2022 and quash the same and pass such other or further orders.

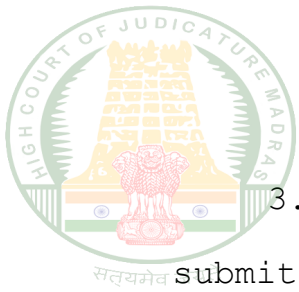
For Petitioner : Mr.VR.Shanmuganathan
for Mr.J.Anandkumar

For R1 to R3 : Mr.SS.Madhavan
Additional Government Pleader

O R D E R

This writ petition is being disposed of at the time of admission after hearing the learned counsel for the petitioner and the learned Additional Government Pleader for the respondents 1 to 3.

2.In this writ petition, the petitioner has challenged the impugned circular of the first respondent, Commissioner, HR & CE Department, Chennai. By the impugned communication, the first respondent has informed all the temples to include GST components in the proposed tender for various rights that have to be licensed by the temple.



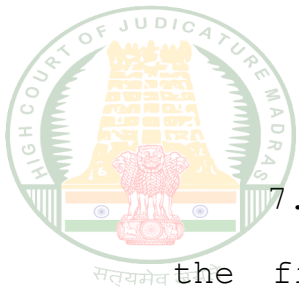
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3.The learned counsel for the petitioner would submit that the issue is now squarely covered in so far Prasadam stall is concerned in terms of the decision of this court rendered in ***V.S.Raghavan Vs. Joint Commissioner/Executive Officer, Arulmighu Mariamman Temple, Samayapuram, Trichy District, by order, dated 31/07/2025 in WP(MD)No.17590 of 2025.***

4.This writ petition is disposed of based on the counter affidavit filed, wherein it is stated that there is no competition in the tenders floated in view of the inclusion of the tax element in the bid.

5.It is noticed that as far as collection of GST on sale of Prasadams inside the place of temple is concerned, it is exempted in terms of Serial No.98 to the Notification No.2/2017-Central Tax (Rate), dated 28/06/2017.

6.It is informed by the learned counsel for the petitioner that the above notification has not been amended or rescinded in so far as Serial No.98 is concerned.

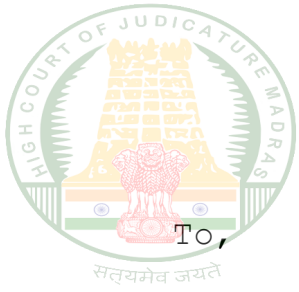


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7.Considering the same, the impugned circular of the first respondent in so far as it directs the temples to insist on the licensee to include GST components for the sale of the Prasadam is **quashed**, following the order passed in **V.S.Raghavan Vs. Joint Commissioner/Executive Officer, Arulmighu Mariamman Temple, Samayapuram, Trichy District and others (WP(MD)No.17590 of 2025, dated 31/07/2025)**. However, liberty is granted to the respondents to collect any tax, that may be levied on the temple. No costs. Consequently, connected Miscellaneous Petitions are closed.

13/08/2025

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

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Endowments Department,
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Chennai.
- 2.The Joint Commissioner,
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Endowments Department,
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Arulmighu Irukkankudi Mariamman Temple,
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Virudhunagar-626 001.
- 6.The Additional Government Pleader,
Madurai Bench of Madras High Court,
Madurai.



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C . SARAVANAN , J

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