



W.P.(MD) No.35712 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 15.12.2025

CORAM

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.35712 of 2025

and

W.M.P.(MD).No.28294 of 2025

P.Ramalingam

... Petitioner

Vs

1.The Secretary to Government,
Commercial Taxes and Registration Department,
Fort St.George,
Chennai-600 009.

2.The Assistant Commissioner (ST) (FAC),
Pudukkottai-I Assessment Circle,
State Tax Division,
Pudukkottai.

3.The Project Director,
GSTIN 33CHEP06911C1DL,
District Rural Development Agency,
109/035/00378, Kattupudukkulam,
Pudukkottai-622 001.

4.The Executive Officer,
GSTIN 33CHES230494B1DB,
Karambakkudi Town Panchayat,
81, Main Road, Karambakkudi,
Pudukkottai-622 302.

... Respondents



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Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the respondent Nos.3 and 4 and his subordinates to implement and follow the Government Order in G.O.Ms.No.114 of Commercial Taxes and Registration Department, dated 22.07.2022 scrupulously in its letter and spirit and consequently direct the respondent No.3 to pay Goods and Service Tax at the rate of 18% on the bills claimed on and after 01.01.2022 to the petitioner forthwith.

For Petitioner	: Mr.N.Sudalai Muthu
For R-1 and R-2	: Mr.R.Suresh Kumar, Additional Government Pleader
For R-3 and R-4	: Mrs.K.Malathi, Additional Government Pleader

ORDER

This Writ Petition has been filed seeking a direction to respondent Nos.3 and 4 and their subordinates to implement and strictly follow the Government Order issued in G.O.Ms.No.114, Commercial Taxes and Registration Department, dated 22.07.2022, in its letter and spirit, and consequently to direct the third respondent to pay Goods and Services Tax (GST) at the rate of 18% on the bills claimed by the petitioner on and after 01.01.2022, forthwith.



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2. Today, when the matter was taken up for hearing, the learned Additional Government Pleader appearing for respondent Nos.1 and 2 would submit that the request of the petitioner had already been considered and rejected by the respondents by an order dated 22.02.2021. Without challenging the said rejection order, the petitioner once again submitted a representation before the concerned respondent on 15.11.2025. It is further submitted that the proper remedy available to the petitioner is only to challenge the said rejection order, however, instead of doing so, the present writ petition has been filed.

3. Considering the fact that the petitioner's request had already been considered and rejected earlier and without challenging the said rejecting order, the petitioner has filed this writ petition, this Court is of the view that the present writ petition is not maintainable. Therefore, this Court is not inclined to entertain this writ petition.

4. In view of the above, this Writ Petition stands dismissed. There shall be no order as to costs. Consequently, the connected miscellaneous petition is closed.

15.12.2025

Index : Yes/No
Internet: Yes/No
Neutral Citation: Yes/No
TSG



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To

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KRISHNAN RAMASAMY, J.

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