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WP No. 12703 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 12703, 12707, 12709, 12710, 12713, 12714 & 12716 of 2026

and

**WMP Nos. 13897, 13907, 13905, 13904, 13900, 13885, 13891, 13896 , 13895,
13909, 13898, 13894, 13892, 13886 of 2026**

M/s MHT Engineering
(Represented by its Proprietor Thiagarajan)
17 Karpagavinayagar Koil Street
Ekkatuthangal Chennai
Tamil Nadu 600032

..Petitioner(s)

Vs

1. The Principal Secretary,
Municipal Administration and Water supply
Department,
Secretariat,
Chennai 600 0098
2. The Director/Commissioner,
Rural Development and Panchayat Raj
Department,
Panagal Building No. 1
Saidapet,
Chennai 600 015
3. The Assistant commissioner,
Alandur Division, 692, M.H.U. Complex, Anna
salai,
Nandanam, Chennai 600 035
4. The Commissioner
Cuddalore City Municipal Corporation
Cuddalore 607001



5. The Commissioner
Thiruvanamalai Municipality Thiruvannamalai
606601
6. The Commissioner
Ambur Municipality Ambur 635802
7. The Commissioner
Villupuram Municipality Villupuram 605602
8. The Commissioner
Srivilliputhur Municipality Srivilliputhur
626125
9. The Executive Officer
Kattumannarkoil Town panchayat
Kattumannarkoil 608301
10. The Commissioner
Sivakasi City Municipal Corporation Sivakasi
626123
11. The Commissioner
Thiruverkadu Municipality Thiruverkadu
Chennai 600077
12. The Commissioner
Arakkonam Municipality Arakkonam 631003
13. The Commissioner
Karaikkal Municipality Karaikkal 609602
14. The commissioner
Ramanathapuram Municipality,
Ramanathapuram 623 501
15. The commissioner
Pattukottai Municipality,
Pattukottai 614 601
16. The Commissioner
Sattur Municipality Sattur 626203



17.The Commissioner
Tambaram City Municipal Corporation
Tambaram 600045

18.The Commissioner
Maraimalai Nagar Municipality Maraimalar
Nagar 603209

19.The Commissioner
Rajapalayam Municipality Rajapalayam 626117

20.The Commissioner
Rameswaram Municipality Rameswaram
623526

..Respondent(s)

WP No. 12709 of 2026

M/s. MHT Engineering
(Represented by its Proprietor Thiyagarajan)
17 Karpagavinayagar Koil Street
Ekkatuthangal Chennai
Tamil Nadu 600032

..Petitioner(s)

Vs

The Assistant Commissioner
Alandur Division,
692 MHU Complex, Anna Salai, Nandanam,
Chennai 35

..Respondent(s)

WP No. 12714 of 2026

M/s. MHT Engineering
(Represented by its Proprietor Thiyagarajan)
17 Karpagavinayagar Koil Street
Ekkatuthangal Chennai
Tamil Nadu 600032

..Petitioner(s)

Vs

The Assistant Commissioner
Alandur Division,
692 MHU Complex, Anna Salai, Nandanam,



Chennai 35

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M/s.MHT Engineering
(Represented by its Proprietor Thiyagarajan)
17 Karpagavinayagar Koil Street
Ekkatuthangal Chennai
Tamil Nadu 600032

WP No. 12716 of 2026

WP No. 12703 of 2



..Respondent(s)

Vs

..Petitioner(s)

The Assistant Commissioner
Alandur Division,
692, M.H.U. Complex, Anna salai,Nandanam,
Chennai 600 035.

..Respondent(s)

WP No. 12713 of 2026

M/s. MHT Engineering
(Represented by its Proprietor Thiyagarajan)
17 Karpagavinayagar Koil Street
Ekkatuthangal Chennai
Tamil Nadu 600032

Vs

..Petitioner(s)

The Assistant Commissioner
Alandur Division,
692, M.H.U. Complex, Anna Salai, Nandanam,
Chennai-600 035.

..Respondent(s)

WP No. 12710 of 2026

M/s.MHT Engineering
(Rep by its Proprietor Thiyagarajan)
17,Karpagavinayagar Koil Street
Ekkatuthangal,Chennai,
Tamil Nadu 600032

Vs

..Petitioner(s)

The Assistant Commissioner
Alandur Division,



692, M.H.U. Complex, Anna Salai, Nandanam,
Chennai-600 035.

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WP No. 12707 of 2026

..Respondent(s)

M/s MHT Engineering
(Represented by its proprietor Thiyagarajan)17
Karpagavinayagar Koil Street Ekkatuthangal
Chennai Tamil Nadu 600032

..Petitioner(s)

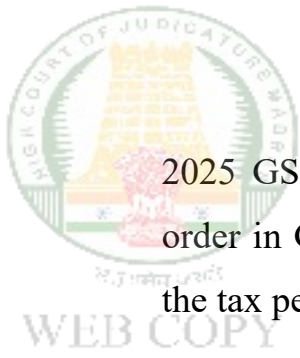
Vs

The Assistant Commissioner
Alandur Division,
692, M.H.U. Complex, Anna Salai, Nandanam,
Chennai-600 035.

..Respondent(s)

PRAYER IN WP.NO.12703 OF 2026: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus to call for the records on the files of the third Respondent herein vide Order in Original No.60/ 2025 GST (AC) dated 27th November 2025 along with the summary of the order in GST DRC 07 no. ZD3312253124105 dated 19th December 2025 for the tax period between April 2022 to March 2023 and quash the same and direct the Respondents arrayed between 4 to 20 above to consider the representation dated 28th October 2025 and to pay the differential GST of 6 percent along with interest on the work performed by the Petitioner during the disputed period between August 2022 to March 2025 or pass such further other orders as it may deem fit and proper in the facts and circumstances of this case and render justice.

PRAYER IN WP No. 12709 of 2026: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records on the files of the Respondent herein vide Order in Original No 60/



2025 GST(AC) dated 27th November 2025 along with the summary of the order in GST DRC 07 no ZD331225312127W dated 19th December 2025 for the tax period between April 2019 to March 2020 and quash the same.

PRAYER IN WP No. 12714 of 2026: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records on the files of the Respondent herein vide Order in Original No 60/2025 GST (AC) dated 27th November 2025 along with the summary of the order in GST DRC 07 no ZD331225312199L dated 19th December 2025 for the tax period between April 2020 to March 2021 and quash the same.

PRAYER IN WP No. 12716 of 2026: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records on the files of the Respondent herein vide Order in Original No 60/2025 -GST (AC) dated 27th November 2025 along with the summary of the order in GST DRC 07 no ZD331225312556N dated 19th December 2025 for the tax period between April 2023 to March 2024 and quash the same.

PRAYER IN WP No.12713 of 2026: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records on the files of the Respondent herein vide Order in Original No.60/2025- GST (AC) dated 27th November 2025 along with the summary of the order in GST DRC 07 no. ZD331225463552J dated 31st December 2025 for the tax period between April 2024 to March 2025 and quash the same

PRAYER IN WP No.12710 of 2026: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records on the files of the Respondent herein vide Order in Original No.60/2025- GST (AC) dated 27th November 2025 along with the summary of the



order in GST DRC 07 no ZD331225312284U dated 19th December 2025 for the tax period between April 2021 to March 2022 and quash the same.

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PRAYER IN WP No.12707 of 2026: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records on the files of the Respondent herein vide Order in Original No 60 /2025 GST AC dated 27th November 2025 along with the summary of the order in GST DRC 07 no ZD331225311698E dated 19th December 2025 for the tax period between April 2018 to March 2019 and quash the same.

In all Wps 12707, 12709, 12710, 12713, 12714 & 12716/2026

For Petitioner(s): Ms.S. Vishnupriya

For Respondents: Mr.A.P.Srinivas, SPC
Mr.T. Nalinidhara.JPC

In WP.No.12703:

For Petitioner(s): Ms.S. Vishnupriya

For Respondents: Mr.S.J.Mohamed Sathik, GA
for R1, R2, R5, R9, R11, R12, R19, R20
Mr.T.Srinivasan, Spl GP
for R4, R6, R7, R8, R10, R13
Mr.G.Ameedias, GA
for R14 to R18
Mr.A.P.Srinivas, SPC
and Mr.T.Nalinidahr, JPC for R3

COMMON ORDER

Mr.A.P.Srinivas, learned Senior Panel Counsel, and

Mr.T.Nalinidhar, learned Junior Panel Counsel takes notice for the Respondents.



2. In all these Writ Petitions, the Petitioner has challenged the respective impugned Composite Order in Original No.60/2025 in GST-AC dated 27.11.2025 passed for the tax period between 2018 and 2025 .

3. In WP.No.12703 2026, Petitioner has also prayed additionally for a Mandamus to direct the respective Respondents therein namely the various Commissioners of Municipal Corporations to reimburse the tax and interest liability on account of the increase in the rate of tax from 12% to 18% vide Notification No.3/22–Central Tax (Rate) dated 13.07.2022 amending the Principal Notification No.11/2017 - Central Tax (Rate) dated 28.06.2017.

4. The case of the Petitioner is that the Petitioner cannot be mulcted with higher tax liability in respect of contracts signed prior to the above amendment.

5. That apart, it is submitted that the Petitioner has been denied Input Tax Credit on the input tax availed by the Petitioner contrary to the Section 17 of the respective GST Enactments.

6. It is submitted that the Petitioner is engaged in providing services which are not supplied within the meaning of Section 7 of the respective GST Enactments in the light of Schedule 3 to the respective GST Enactments.



7. Having considered the submissions made by the learned counsel for the Petitioner and learned Senior Panel Counsel, I am of the view that the Petitioner has no case for interfering with the respective impugned orders in original No. 60/2025-GST AC dated 27.11.2025 under Article 226 of the Constitution of India.

8. Neither any procedural irregularity is discernable nor any perversity is discernable from the reading of the impugned order. It cannot also be said that the impugned order has been passed in violation of principles of natural justice or that the conclusion arrived by the respondent while passing the impugned order suffers from arbitrariness. Therefore, I am not inclined to entertain these Writ Petitions. The limitation for filing an appeal before the Appellate Authority would have already expired. These Writ Petitions have been filed only after the expiry of the limitation .

9. Considering the same I am inclined to give liberty to the Petitioner to challenge the order before the Appellate Commissioner under Section 107 of the respective GST Enactments, within a period of 30 days from the date of receipt of a copy of this order. To that extent respective Writ Petitions are disposed of.

10. In so far as the other part of the prayer in WP.No.12703 of 2026 is



concerned, I see no harm in directing the respondent Nos.2 to 20, to dispose of the Petitioner's representation for reimbursement of the tax amount on account of the above enhancement in the rate of tax along with interest. These respondents shall consider the request of the Petitioner in disposing it on merits.

11. These Writ Petitions are disposed of with the above observations. No costs. Connected Miscellaneous Petitions are closed.

01-04-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

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To

1. The Principal Secretary
Municipal Administration and Water supply Department,
Secretariat,
Chennai 600 0098
2. The Commissioner
Rural Development and Panchayat Raj Department,
Panagal Building No. 1
Saidapet,
Chennai 600 015
3. The Assistant commissioner
Alandur Division, 692, M.H.U. Complex, Anna salai,
Nandanam, Chennai 600 035
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Cuddalore City Municipal Corporation Cuddalore 607001



5. The Commissioner
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18. The Commissioner
Maraimalai Nagar Municipality Maraimalar Nagar 603209



WP No. 12703 of 2



C.SARAVANAN J.

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19.The Commissioner
Rajapalayam Municipality Rajapalayam 626117

20.The Commissioner
Rameswaram Municipality Rameswaram 623526

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