IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 02.06.2026**

CORAM

**THE HON'BLE MR JUSTICE M.DHANDAPANI**

**W.P.No. 18982 of 2026**

M/s.Hariram Constructions,
A Partnership Firm,
Rep.by its Managing Partner,
R.Karthikeyan

...Petitioner

Vs.

1.The Secretary to Government,
Rural Development Department,
Secretariat, Chennai-9.

2.The Executive Officer,
Muthur Town Panchayat,
Office at 1 Kangayam Road,
Muthur, Tiruppur District.

...Respondents

**Prayer**: Writ Petition under Article 226 of the Constitution of India praying for the issuance of a Writ of Mandamus, directing the respondents to consider the petitioner's representation dated 03.07.2025 and direct them to take appropriate steps as prayed in the said representation.

For Petitioner : Mr.V.S.Kesavan

For Respondents : Mr.P.Siddarth
Government Counsel

**ORDER**

This Writ Petition has been filed to direct the respondents to consider the petitioner's representation dated 03.07.2025 and take appropriate steps as prayed in the said representation.

2. The case of the petitioner is that the petitioner is an established construction Firm and was a successful bidder for the contract awarded by the second respondent Panchayat. Subsequent to the execution of the contract, the Central Government issued Notification dated 13.07.2022, followed by G.O(Ms).No.114 dated 22.07.2022. By this Notification, the GST rate for Works Contract services provided to Government Departments was increased from 12% to 18% with effect from 18.07.2022. The petitioner was obligated to discharge its GST liability at the revised rate of 18% on the invoices raised after 18.07.2022, even though the original tender was valued at the old rate of 12%. Consequently, the petitioner paid the additional GST from its own cash flow to the GST Department. Since the respondents had cleared the bills only at the old rate of 12%, the petitioner was not reimbursed the additional statutory burden. Hence, the petitioner submitted a detailed representation dated 03.07.2025 to the second respondent to release the differential amount which the petitioner had already paid to the Government Treasury as GST on behalf of the contract

work, however, no action was taken. Hence, the present writ petition has been filed.

3. The learned counsel appearing for the petitioner submitted that it would suffice, if the second respondent is directed to consider the representation of the petitioner dated 03.07.2025 on merits and in accordance with law, within a specified period.

4. Heard the learned counsel appearing for the petitioner and the learned Government Counsel appearing for the respondents.

5. In view of the limited request made by the learned counsel appearing for the petitioner, this Court, without going into the merits of the case, directs the second respondent to consider the representation of the petitioner dated 03.07.2025 and pass appropriate orders on merits and in accordance with law within a period of six weeks from the date of receipt of a copy of this order.

6. Accordingly, this Writ Petition is disposed of. There shall be no order as to costs.

**02.06.2026**

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

To
1.The Secretary to Government,
Rural Development Department,
Secretariat, Chennai-9.

2.The Executive Officer,
Muthur Town Panchayat,
Office at 1 Kangayam Road,
Muthur, Tiruppur District.

**M.DHANDAPANI, J.**

ssb

**W.P.No.18982 of 2026**

**02.06.2026**