



WEB COPY

WP No. 32324 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 32324 of 2022

AND

WMP NO. 31720 OF 2022, WMP NO. 31717 OF 2022

Muthuswamy Construction,
Represented by its partners, Mr. A.K. Sankaran,
No. 119/1, Car Street Thilarshpet, Puducherry -
605 009, Presently at No. 59, 1st Floor, 4th Cross,
Sri Ranga Nager, Marie Oulgaret,
Puducherry - 605 010.

..Petitioner(s)

Vs

1. The Government of India
Rep. by its Secretary, Ministry of Finance,
New Delhi - 110 001.
2. Office of the Commissioner of GST and Central
Excise, Puducherry, Goubert Avenue(Beach
Road), Puducherry- 605001.
3. Office of the Assistant Commissioner of GST
and Central Excise, Puducherry Division-I,
No. 14, Municipal Street, Azeez Nagar,
Reddiarpalayam, Puducherry - 605010.
4. Office of the Executive Engineer,
P.W.D. Puducherry.
5. The Commissioner of Commune Panchayat and
Municipality, No. 16, Rue Suffren,
Puducherry.-605001.

..Respondent(s)

PRAYER

Writ Petition filed under Art. 226 of Constitution of India seeking to issue
a Writ of Certiorarified Mandamus, calling for the records of the third



respondent in relation to the order in original No. 28/2022-ST vide DIN 20220959XQ00011641A dated 27.09.2022, quash the same and consequently direct the 1st respondent grant the petitioner exemption from payment the service tax in respect of works contract service other than for commercial work rendered to the government, local bodies, statutory Authorities, etc. with effect from 01.04.2015 with the stipulated time as fixed by this Court.

For Petitioner(s): Ms.Ieswarya N. for
Mr. S.Muthuvenkatraman

For Respondent(s): Mr.J.Kumaran,
Additional Government Pleader for R4 and R5

R1 to R3 – No appearance

ORDER

Today, when the matter taken up for hearing, learned counsel for Petitioner appeared through Video Conference and submitted that this Writ Petition became infructuous.

2. Recording the above submission made by Ms.Ieswarya N., learned counsel for petitioner, who appeared through Video Conference, this Writ Petition is dismissed as infructuous. No costs. Consequently, connected Miscellaneous Petitions are closed.

04-03-2026

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

RPP



To

1. The Secretary,
Government of India
Ministry of Finance, New Delhi - 110 001.
2. The Commissioner of GST and Central Excise,
Puducherry, Goubert Avenue(Beach Road),
Puducherry- 605001.
3. The Assistant Commissioner of GST and
Central Excise, Puducherry Division-I,
No. 14, Municipal Street, Azeez Nagar,
Reddiarpalayam, Puducherry - 605010.
4. The Executive Engineer,
P.W.D. Puducherry.
5. The Commissioner of Commune Panchayat and
Municipality,
No. 16, Rue Suffren, Puducherry.-605001.



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C.SARAVANAN J.

RPP

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