



W.A(md)Nos.38 of 2026 etc batch cases

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated:17.02.2026

CORAM

THE HONOURABLE DR.JUSTICE **G.JAYACHANDRAN**

AND

THE HONOURABLE MR.JUSTICE **K.K.RAMAKRISHNAN**

WA(MD)Nos.38,39,64,67,68,72,79,80,119 and 120 of 2026

and

C.M.P(MD)Nos.479 of 2026

M/s.Megala Construction,
rep by Managing Partner
M.Vetriselvan
Having office at:
No.74, Neerpalani Post,
Viralimalai Taluk,
Pudukkottai District.

... Appellants/Petitioner

Vs.

- 1.The Superintending Engineer(Highways)
(Construction and Maintenance) Circle,
Thiruchirappalli.
- 2.The Divisional Engineer(Highways)
(Construction & Maintenance) Division,
Pudukkottai.
- 3.Mr.Illamvazhuthi
The Superintending Engineer(Highways)
(Construction & Maintenance) Circle,
Thiruchirappalli.



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4.Mr.Matheswaran,
The Divisional Engineer(Highways)
(Construction & Maintenance) Division,
Pudukkottai.

5.M.Murugesan

...Respondents/Respondents

Prayer: Writ Appeal filed under Clause 15 of Letters Patent, to set aside the order dated 08.01.2026 passed in W.P(MD)No.30377 of 2025 on the file of this Court.

W.A(MD)No.39 of 2026

M/s.Megala Construction,
rep by Managing Partner
M.Vetriselvan
Having office at:
No.74, Neerpalani Post,
Viralimalai Taluk,
Pudukkottai District.

... Appellants/Petitioner

Vs.

1.The Superintending Engineer(Highways)
(Construction and Maintenance) Circle,
Thiruchirappalli.

2.The Divisional Engineer(Highways)
(Construction & Maintenance) Division,
Pudukkotai.

3.Mr.Illamvazhuthi
The Superintending Engineer(Highways)
(Construction & Maintenance) Circle,
Thiruchirappalli.

4.Mr.Matheswaran,
The Divisional Engineer(Highways)



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(Construction & Maintenance) Division,
Pudukkottai.

...Respondents/Respondents

Prayer: Writ Appeal filed under Clause 15 of Letters Patent, to set aside the order dated 08.01.2026 passed in W.P(MD)No.29453 of 2025 on the file of this Court.

W.A(MD)No.64 of 2026

Velan Builders(P) Ltd.,
No.3, Periyar Thottam,
Ponneripuram Main Road,
Ponmalaipatti
Tiruchirappalli
rep by its Managing Director,
V.Kanniayan

... Appellants/Petitioner

Vs.

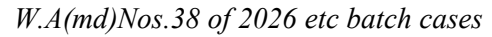
1.The Superintending Engineer(Highways Department)
NABARD and Rural Roads,
Thiruchirappalli.

2.The Divisional Engineer(Highways Department)
NABARD and Rural Roads,
Pudukkottai.

3.Mr.Dharmaraj,
The Superintending Engineer(Highways Department)
NABARD and Rural Road,
Thiruchirappalli.

4.Mr.Srinivasan,
The Divisional Engineer(Highways Department)
NABARD and Rural Road,
Pudukkottai.

...Respondents/Respondents



W.A(MD)No.67 of 2026

... Appellants/Petitioner

Vs.

- ...Respondents/Respondents

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W.A(MD)No.68 of 2026

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Velan Builders(P) Ltd.,
No.3, Periyar Thottam,
Ponneripuram Main Road,
Ponmalaipatti
Tiruchirappalli
rep by its Managing Director,
V.Kanniayan

...Appellant/Petitioner

Vs.

1.The Superintending Engineer(Highways Department)
NABARD and Rural Roads,
Thiruchirappalli.

2.The Divisional Engineer(Highways Department)
NABARD and Rural Roads,
Pudukootai.

3.Mr.Dharmaraj,
The Superintending Engineer(Highways Department)
NABARD and Rural Road,
Thiruchirappalli.

4.Mr.Srinivasan,
The Divisional Engineer(Highways Department)
NABARD and Rural Road,
Pudukkottai.

...Respondents/Respondents

Prayer: Writ Appeal filed under Clause 15 of Letters Patent, to set aside the order dated 08.01.2026 passed in W.P(MD)No.29745 of 2025 on the file of this Court.

W.A(MD)No.72 of 2026

M/s.Megala Construction,
rep by Managing Partner



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M.Vetriselvan

Having office at:
No.74, Neerpalani Post,
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Pudukkottai District.

... Appellants/Petitioner

Vs.

1.The Superintending Engineer(Highways)
NABARD and Rural Roads,
Thiruchirappalli.

2.The Divisional Engineer(Highways)
NABARD and Rural Roads,
Pudukkottai.

3.Mr.Dharmaraj,
The Superintending Engineer(Highways)
NABARD and Rural Road,
Thiruchirappalli.

4.Mr.Srinivasan,
The Divisional Engineer(Highways)
NABARD and Rural Road,
Pudukkottai.

...Respondents/Respondents

Prayer: Writ Appeal filed under Clause 15 of Letters Patent, to set aside the order dated 08.01.2026 passed in W.P(MD)No.29548 of 2025 on the file of this Court.

W.A(MD)No.79 of 2026

M/s.Megala Construction,
rep by Managing Partner
M.Vetriselvan



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Having office at:
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Pudukkottai District.

... Appellant/Petitioner

Vs.

1.The Superintending Engineer(Highways)
(Construction and Maintenance) Circle,
Thiruchirappalli.

2.The Divisional Engineer(Highways)
(Construction & Maintenance) Division,
Pudukkottai.

3.Mr.Illamvazhuthi
The Superintending Engineer(Highways)
(Construction & Maintenance) Circle,
Thiruchirappalli.

4.Mr.Matheswaran,
The Divisional Engineer(Highways)
(Construction & Maintenance) Division,
Pudukkottai.

...Respondents/Respondents

Prayer: Writ Appeal filed under Clause 15 of Letters Patent, to set aside the order dated 08.01.2026 passed in W.P(MD)No.29451 of 2025 on the file of this Court.

W.A(MD)No.80 of 2026

M/s.Megala Construction,
rep by Managing Partner
M.Vetriselvan
Having office at:
No.74, Neerpalani Post,
Viralimalai Taluk,



W.A(md)Nos.38 of 2026 etc batch cases

Pudukkottai District.

... Appellant/Petitioner

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Vs.

1.The Superintending Engineer(Highways)
(Construction and Maintenance) Circle,
Thiruchirappalli.

2.The Divisional Engineer(Highways)
(Construction & Maintenance) Division,
Pudukkottai.

3.Mr.Illamvazhuthi
The Superintending Engineer(Highways)
(Construction & Maintenance) Circle,
Thiruchirappalli.

4.Mr.Matheswaran,
The Divisional Engineer(Highways)
(Construction & Maintenance) Division,
Pudukkottai.

...Respondents/Respondents

Prayer: Writ Appeal filed under Clause 15 of Letters Patent, to set aside the order dated 08.01.2026 passed in W.P(MD)No.29452 of 2025 on the file of this Court.

W.A(MD)No.119 of 2026

Velan Builders(P) Ltd.,
No.3, Periyar Thottam,
Ponneripuram Main Road,
Ponmalaipatti
Tiruchirappalli
rep by its Managing Director,
V.Kanniayan

...Appellant/Petitioner

Vs.



W.A(md)Nos.38 of 2026 etc batch cases

1.The Superintending Engineer(Highways)
(Construction and Maintenance) Circle,
Thiruchirappalli.

2.The Divisional Engineer(Highways)
(Construction & Maintenance) Division,
Pudukkottai.

...Respondents/Respondents

Prayer: Writ Appeal filed under Clause 15 of Letters Patent, to set aside the order dated 08.01.2026 passed in W.P(MD)No.235 of 2026 on the file of this Court.

W.A(MD)No.120 of 2026

Velan Builders(P) Ltd.,
No.3, Periyar Thottam,
Ponneripuram Main Road,
Ponmalaipatti
Tiruchirappalli
rep by its Managing Director,
V.Kanniayan

...Appellant/Petitioner

Vs.

1.The Superintending Engineer(Highways)
(Construction and Maintenance) Circle,
Thiruchirappalli.

2.The Divisional Engineer(Highways)
(Construction & Maintenance) Division,
Pudukkottai.



W.A(md)Nos.38 of 2026 etc batch cases

3. Mr. Illamvazhuthi
The Superintending Engineer(Highways)
(Construction & Maintenance) Circle,
Thiruchirappalli.

4. Mr. Matheswaran,
The Divisional Engineer(Highways)
(Construction & Maintenance) Division,
Pudukkottai.

Prayer: Writ Appeal filed under Clause 15 of Letters Patent, to set aside the order dated 08.01.2026 passed in W.P(MD)No.29847 of 2025 on the file of this Court.

For Appellants : Mr.P.Ganapathi Subramanian
For R1 & R2 : Mr.Veera Kathiravan,
AAG, assisted by Mr.S.P.Maharajan,
Special Government Pleader
(in all cases)

COMMON JUDGMENT

(Judgment of the Court was delivered by DR.G.JAYACHANDRAN,J.)

A batch of writ appeals in two sets, one filed by Megala Construction and another by Velavan Builders Private Limited, are directed against the common order passed by the learned single Judge on 18.12.2025.

2. The brief facts leading to filing of the writ appeals are as below:

the appellants are Class-I Contractors under the Highways Department. They have applied for work contract in respect of Pudukkottai



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(H) C&M Division CRIDP 2025 - 2026. Pursuant to the tender notification issued by the first respondent dated 02.09.2025, their applications were considered and rejected on the first stage itself, since the respondents were not satisfied regarding the mandatory possession/ownership of critical plants and machinery to get eligible for pre-qualification. The rejection order clearly specified the plants and machinery for which the appellants were not able to produce acceptable proof of ownership.

3.The contention of the respondents is that for proof of ownership of plants and machinery mentioned in the tender, the contractors should produce legible tax invoices and proof for purchase. Whereas in this case, the contractors failed to produce tax invoice for the plants and machinery. For some machinery, only delivery challens were produced which were not considered as proof of ownership.

4.The learned single Judge, on appreciating the terms of tender contract and the deficiency pointed out by the respondents in rejecting the qualification bid, upheld the rejection order of the respondents. Challenging the order of the learned single Judge, these batch of writ appeals have been filed.



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5.The learned counsel appearing for the appellants primarily submitted that the delivery challen is, as good as tax invoice. The respondents ought not to have rejected the qualification bid on the ground that the contractors have produced only delivery challen for proof of ownership.

6.To buttress his argument, the learned counsel appearing for the appellants/contractors submitted that most of the machineries were purchased from Gujarath under the Value Added Tax Rules applicable only in the State of Gujarath, and if it is an interstate transaction between two registered dealers, the tax invoice is not to be issued, the only proof for ownership is the delivery challen, wherein the owner of the plants and machinery will be mentioned along with the value of the machinery and tax bid. The learned counsel also produced a copy of the delivery challen to substantiate his submission and also relied upon Section 60 of Gujarath Value Added Tax Act, 2005. The said Section reads as below:

60. (1) A registered dealer who sells taxable goods to another registered dealer, 112[shall provide him] at the time of sale, with a tax invoice containing such particulars as may be prescribed and retain a copy thereof:

Provided that a tax invoice shall not be issued by a dealer-
(a) in respect of the goods specified in Schedule I or exempt by notification under sub-section (2) of section 5;



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has given an option to pay lumpsum tax in lieu of tax under 113[section 14, - 14A, 114[14B, 14C] or 14D;]

*(c) for sale in the course of inter-State trade or commerce or export out of the territory of India; 115[*]*

(d) to a person who is not a registered dealer; 116[or] 117(e) [in such other cases as the State Government may, by notification in the Official Gazette, specify.]

(2) Except when tax-invoice is issued under sub-section (1), if a registered dealer sells any goods exceeding rupees one hundred in value in any one transaction to any person, he shall issue to the purchaser a retail invoice, containing such particulars as may be prescribed and retain a copy thereof.

[(3)if any registered dealer contravenes the provisions of subsection (1) or (2), the Commissioner may, after giving him an opportunity of being heard, direct him to pay by way of penalty a sum not exceeding ten per cent. of the amount of the transaction of sale in respect of which such contravention has been made.]”

7.The learned Additional Advocate General in defence of the decision taken by the respondents had submitted that the details of the contractors and the reasons for rejection in each of the cases. For easy reference, the said details as furnished by the learned Additional Advocate General is extracted below:



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S.N o	Case Type	Prayer	Reasons for Rejection
1.	W.A(MD)No.38 in W.P(md)No.30377 of 2025	Certiorarified Mandamus to quash the opening of price bid by the R1 on 17.10.2025 in respect of the work in SL.No.3 in Tender Notice No.32, dt., 03.09.2025, and consequently direct the 1 st respondent to open the price bid of the petitioner and declare him as successful bidder(TRY-79)	-Enclosed delivery challan in respect of the machinery by name (1) Central Hot Mix Plant; -Enclosed a paper, without any caption as 'receipt' or 'bill' and registration No. of the Road Roller in respect of the machinery by name (ii) 'Static Roller'. -Enclosed the unnamed and undated quotation from Poorna Industries, in respect of the other machinery by name (iii) 'Concrete Mixer Machine'. Those documents are not sufficient to prove the ownership of the Petitioner.
2	W.A(MD)No.39 in W.P(MD)No.29453 of 2025	Certiorarified Mandamus to quash the order of the R1 dated 08.10.2025, rejecting his tender bid for work in SL.No.1 in Tender Notice No.31, dated 02.09.2025 and consequently direct the 1 st respondent to consider his bid without production of the above two certificates(TRY-64)	
3.	W.A(MD)No.79 in W.P(MD)No.29451 of 2025	Certiorarified Mandamus to quash the order of the 1 st respondent dated 08.10.2025, rejecting his bid for work in SL.No.3 in Tender Notice No.32, dated 03.09.2025 and consequently, direct the 1 st respondent to consider his bid without production of work site inspection certificate and working condition of plant and machineries certificate	
4.	W.A(MD)No.80 in W.P(MD)No.29452 of 2025	Certiorari to quash the order passed by the second respondent / DE (C&M), Pudukkottai, dated 03.10.2025, rejecting to issue work site inspection certificate and working condition of plant and machineries certificate in respect of the work in SL.No.1 in Tender Notice No.31, dt.02.09.2025 and SL.No.3 in Tender Notice No.32, dt. 03.09.2025	They failed to produce documents like Tax invoice etc. to process his application seeking 'work site inspection certificate' and 'working conditions of the plant and machinery certificate'.



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8.The learned Additional Advocate General further submitted that the contract period of plants and machinery is six months and the successful bidder had also commenced the work after being qualified in the price bid. The rejection of the appellants bid was not only for their failure to produce the tax invoice for some machinery, but also for not producing document of ownership in respect of few more machineries.

9.After considering the reason for rejection and the order of the learned single Judge upholding the order of rejection, we are of the view that the respondents have erroneously refused to accept the qualifying bid by not accepting the delivery challen which is an equal substitute for tax invoice. However, the other reasons for rejection, we are unable to find any error. Further more, since the contract has been finalized and work has already been started, we are not inclined to interfere in the order of the learned single Judge, except to clarify that in future, insofar as plants and machinery purchased from Gujarath or any other State, which have equivalent provision in their Value Added Tax Rule, the respondent shall not insist for Tax Invoice, but if they are satisfied with the genuineness of the delivery challen for production of ownership, the same has to be accepted for examining the qualification bid.



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10. With these observations, these Writ Appeals are disposed of. No costs. Consequently, connected miscellaneous petition is closed.

[G.J., J.] & [K.K.R.K., J.]
17.02.2026

Index : Yes/No

Internet : Yes

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To

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NABARD and Rural Roads,
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NABARD and Rural Roads,
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DR.G. JAYACHANDRAN, J.
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K.K. RAMAKRISHNAN, J.

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