



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07-07-2026

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THE HON'BLE MR.JUSTICE HEMANT CHANDANGOUDAR

WP No. 15386 of 2026

And WMP.Nos.16611 and 16613 of 2026

M/s. Phoneix and Co
Rep by its Managing Partner, M. Raja,
8/129 Karattur, Vadugapatti Post,
Edappady Taluk,
Salem 637 102

..Petitioner

Vs

1. The Principal Secretary to Government
Department of Municipal Administration and
Water Supply,
Chennai 600 009
2. The Managing Director
Tamil Nadu Water supply and Drainage Board
(TWAD),
Chepauk, Chennai 600 005
3. The Chief Engineer
Tamil Nadu Water supply and Drainage Board
(TWAD)
No 8, First East Main Road,
Gandhi Nagar, Vellore 632 006
4. The Additional Director of Income Tax
(Investigation Wing)
O/o The Additional Director of Income Tax
(Investigation Wing)
Krishnagiri 6535 001



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5. The Assistant / Deputy commissioner of CGST
and CE

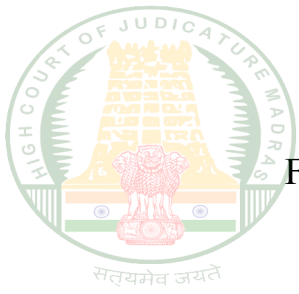
O/o the Assistant / Deputy commissioner of
CGST and CE
Krishnagiri 635 001

6. S. Samaraj
Contractor,
140, MIG New TNHB Phase 1,
Krishnagiri District 635 001

7. M. Basker, F.C.A
Chartered Accountant,
No 99/1 Agraharam B.O,
Dharmapuri 636 809

..Respondent(s)

Writ Petition is filed under Article 226 of Constitution of India, praying for issuance of writ of certiorarified mandamus or any other appropriate writ, order or direction to call for the records pertaining to the impugned work order in Lr. No 13326 / F.O and M CWSS to DKC (W.O) / DO / CE / VLR / 2026 / dated 13.03.2026 on the file of the 3rd Respondent in favour of the 6th Respondent and quash the same as illegal and consequently direct the Respondents to re-issue the tender for operation and Maintenance of CWSS in 2 Districts in Krishnagiri -23 Nos and Dharmapuri 6 Nos. Total 28 Nos (Pkg -44) including repairs, rectification works and supply within the time stipulated by this Honble Court and pass orders.



For Petitioner(s): Mr.E.Om Prakash, senior counsel for
For M/s. Gunasri MP

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For Respondent(s): Mr.M. Sivavarthan, Govt. counsel for
R1

Mr.A. Abdul Hameed, Senior counsel

For Mrs. S.Mekhala, Standing Counsel –
R2 &R3

Mr.T. Mohan, Senior counsel for
For Mr. J. Pandi Dorai – R6

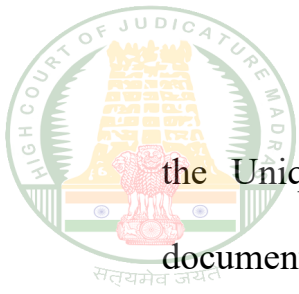
Ms. R.B.Pradiksha - R7

ORDER

The petitioner has filed the present writ petition challenging the work order dated 13.03.2026 issued by the third respondent in favour of the sixth respondent. The work order was issued pursuant to a tender notification inviting bids for the operation and maintenance of the Combined Water Supply Scheme.

2. Heard the learned counsel appearing for the parties and perused the materials placed on record.

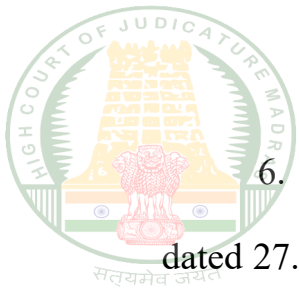
3. Mr. E. Om Prakash, learned Senior Counsel appearing for the petitioner, submitted that the sixth respondent was not technically qualified to participate in the tender. According to the learned Senior Counsel, the third respondent failed to verify the authenticity of the self-attested financial documents submitted by the sixth respondent, including the profit and loss accounts, balance sheets, GST returns and Income Tax Returns, with reference to



the Unique Document Identification Number (UDIN) generated for each document for the financial years 2020–2021 to 2024–2025. It was therefore contended that the work order issued in favour of the sixth respondent is liable to be set aside.

4. The very same contention was considered by a Coordinate Bench of this Court in *W.P. No.650 of 2026 etc., batch*, and was rejected by order dated 27.04.2026. The Coordinate Bench recorded the submission of the learned Advocate General appearing for the TWAD Board explaining the alleged mismatch between the Chartered Accountant's certificates and the GST returns. The Coordinate Bench also noticed that similar discrepancies were found in the financial statements submitted by the petitioner. It was therefore held that this Court cannot undertake a roving enquiry into such factual issues in the exercise of its jurisdiction under Article 226 of the Constitution, particularly when interference with the tender process would adversely affect the larger public interest in ensuring uninterrupted water supply. Consequently, the Coordinate Bench declined to interfere with the tender process on the ground of the alleged discrepancies in the financial documents and UDIN particulars.

5. In view of the fact that the validity of the tender process and the consequential work orders has already been upheld by the Coordinate Bench on the very same ground, no further adjudication survives in the present writ petition.



6. Accordingly, this writ petition is disposed of in terms of the order dated 27.04.2026 passed by the Coordinate Bench in ***W.P. No.650 of 2026 etc.,***

batch. Liberty is reserved to the petitioner to work out its remedies in the manner known to law, including by challenging the said order, if so advised. There shall be no order as to costs. Consequently, the connected miscellaneous petitions are closed.

07-07-2026

Index: Yes/No

Neutral Citation: Yes/No

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HEMANT CHANDANGOUDAR, J.

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