

W.P.(MD) No.14379 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
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DATED : 30.06.2025

CORAM:

THE HON'BLE MR.JUSTICE C. SARAVANAN

W.P.(MD) No.14379 of 2025

A.Venkatesha Prasad

.. Petitioner

Vs.

1.The Commissioner,
Hindu Religious Charitable and Endowments Department,
Nungampakkam, Chennai.

2.The Joint Commissioner,
Hindu Religious Charitable and Endowments Department,
Madurai.

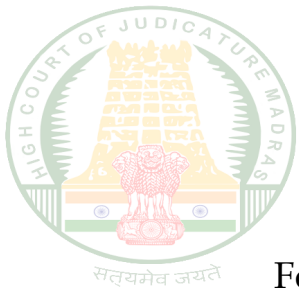
3.The Assistant Commissioner/Executive Officer,
Arulmighu Irukkankudi Mariamman Temple,
Irukkankudi, Virudhunagar District.

4.The Commissioner of CGST and Central Excise,
Madurai.

.. Respondents

[R4 is suo motu impleaded vide Court order dated
22.05.2025 in W.P.(MD) No.14379 of 2025]

Prayer: Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records relating to the impugned Tender cum auction Notification in Na.Ka.No.1052/2025/A3, dated 09.05.2025 issued for Fasli 1435 (2025) for the license for "Prasada Stall" issued by the 2nd respondent in respect of clause 49 imposing condition for payment of GST and quash the same.



W.P.(MD) No.14379 of 2025

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For Petitioner : Mr.J.Anandkumar
For RR1 & 2 : Mr.SS.Madhavan
Additional Government Pleader
For R4 : Mr.N.Dilip Kumar
Senior Standing Counsel

ORDER

The matter would require a detailed consideration as to whether the renting of space within the temple complex would come within the purview of “scope of supply” as defined in Section 7 read with definitions in Section 2 of the Goods and Services Tax Act.

2. It appears that for the first time, in the tender proceedings, for renting out of the commercial space within the temple premise, the temples are insisting of bid amounts to include Goods and Service Tax (GST) component at 18%.

3. The case of the petitioner is that the temples are not engaged in business and therefore, there is no question of they charging goods and service tax and therefore, there is no question of including the GST component in the bid amount.

4. It is informed by the learned counsel for the Hindu Religious and Charitable Endowments Department that for the first time in 2025, GST component is being insisted as a condition for including it in the bid amount.



W.P.(MD) No.14379 of 2025

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5. Since the matter would require detailed consideration, the respondents are directed to keep the auction proceedings in abeyance for a period of four weeks from today.

6. Post the matter after four weeks.

7. Meanwhile, the respondents are directed to file their respective counter.

sd/-
30/06/2025

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/07/2025
Sub-Assistant Registrar
(C.S. I / II / III / IV)
Madurai Bench of Madras High Court,
Madurai - 625 023.

abr

TO

- 1 THE COMMISSIONER
HINDU RELIGIOUS CHARITABLE AND ENDOWMENTS DEPARTMENT,
NUNGAMPAKKAM,
CHENNAI.
- 2 THE JOINT COMMISSIONER
HINDU RELIGIOUS CHARITABLE AND ENDOWMENTS DEPARTMENT,
MADURAI.
- 3 THE COMMISSIONER OF CGST AND
CENTRAL EXCISE,, MADURAI.

ORDER
IN
WP(MD) No.14379 of 2025
Date :30/06/2025

MK/07.07.2025 3P/4C

Madurai Bench of Madras High Court is issuing certified copies in this format from 17/07/2023