BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 30.01.2026

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THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.29401 of 2025

M/s. Dra -Sp-Vm (Jv) Through its Authorized Signatory
V.Manoharan
No.6, Raja Dhingar Palace East Street
Ramanathapuram – 623501. ... Petitioner

Vs

1. The National Highways Authority of India,
   Through its Regional Officer
   Melur Main Road,
   Mattuthavani
   Madurai.

2. The Project Director,
   The National Highways Authority of India
   Project Implementation Unit
   Subramaniapuram 3rd Street
   Karaikudi. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the respondents to release the withheld amounts of Rs.11,72,31,362.00/- withheld in the main contract work bill after having made the payment of bill towards Public utility shifting bills together with interest at the rate of 18% per annum from 1/8/2025 till actual payment along with a sum of Rs.2,19,01,104/-

liable to be reimbursed towards GST component on the public utility shifting bill along with interest at 18% per annum from May 2023 till payment and a sum of Rs.16,21,00,000/- towards GST paid by petitioner to be reimbursed by the respondent after deducting the VAT component and payment already made along with interest at the rate of 18% per annum till actual payment, from May 2022 till payment and also pass orders for reimbursement of all legitimate dues payable to the petitioner within a time frame to be stipulated by this Court and to release the legitimate dues payable to the petitioner, including the bill due, the GST component and the interest and damages for delayed payment.

For Petitioner : Mr.A.K.Sriram, Senior Counsel
Mr.V.R.Shanmuganathan

For Respondents : Mr.P.Karthick

O R D E R

The learned Senior Counsel appearing for the petitioner would submit that this matter is pertaining to the reimbursement of legitimate dues with regard to the change of tax regime from VAT to GST. Due to which, the respondents are liable to pay a sum of Rs.16 crores to the petitioner. Though the petitioner has presented all the documents, till date, the same was not finalised.

2. The learned Senior Counsel has referred paragraph No.17 of the counter affidavit filed by the respondents, in which it is stated as follows:

> *"17.I humbly submit that the authority has engaged in this special GST audit team twice to determine the GST impact in this project. However, the same could not be concluded due to the inability of the contractor to submit the documents as sought by the audit team, both times. Now the contractor has once again submitted the final audit proposal vide letter dated 06.08.2025 for which the authority has again allotted a special GST audit team, M/s. AHPN & Associates, Chartered Accountants, New Delhi and the audit is in progress now. On finalization of the audit, the amount determined by Audit team will be released to the contractor immediately."*

3. On a reading of the above, it shows that after finalization of the amount determined by the Special GST audit team, the amount will be released to the petitioner. Though the said counter affidavit has been filed on 26.12.2025, till date, the amount was not determined by the Special GST audit team. Hence, this Court directs the respondent and the Special GST audit team, M/s.AHPN & Associates, Chartered Accountants, New Delhi, to finalise the audit and determine the amount, on or before 16.02.2026. So that the amount will be released to the petitioner immediately.

4. Post the matter on **17.02.2026.**

30.01.2026

vsm

Note: Issue order copy today

To

1. The National Highways Authority of India,
   Through its Regional Officer
   Melur Main Road,
   Mattuthavani
   Madurai.

2. The Project Director,
   The National Highways Authority of India
   Project Implementation Unit
   Subramaniapuram 3rd Street
   Karaikudi.

KRISHNAN RAMASAMY, J.

vsm

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30.01.2026