



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

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED: 17.02.2026

CORAM

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

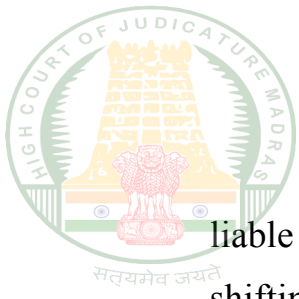
Vs

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/-



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

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.K.Govindarajan,
Deputy Solicitor of India,
assisted by Mr.P.Karthick

ORDER

Pursuant to the direction issued by this Court dated 30.01.2026, the respondents quantified the GST liability. The Special GST Audit Team, namely, M/s. AHPN and Associates, Chartered Accountants, New Delhi, finalized the audit and determined the GST impact under the “Change in Law” clause at 4.29%, amounting to Rs. 16.51 Crores.

2. By letter dated 14.02.2026, the respondents placed the above submissions on record. It is further submitted that the petitioner was directed to file an undertaking.



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

3. The learned Senior Counsel appearing for the petitioner would submit that the required undertaking has been furnished to the respondents as of yesterday.

4. The learned Deputy Solicitor General of India appearing for the respondents would submit that steps are being taken to process and release the amount of Rs.16.51 Crores, as quantified by the audit board, in favour of the petitioner. The said exercise shall be completed as expeditiously as possible, preferably within a period of four weeks from the date of receipt of a copy of this order.

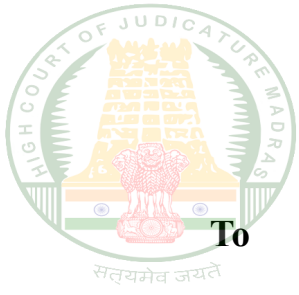
5. Accordingly, the respondents are directed to release the said amount to the petitioner and report before this Court on **11.03.2026**.

6. It is also noted that the name of the learned Deputy Solicitor General of India was not reflected in the order dated 30.01.2026. However, it is recorded that he had appeared on the said date.

7. It is made clear that the amount so quantified and released to the petitioner shall be subject to the outcome of the present writ petition.

TSG

17.02.2026



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

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

KRISHNAN RAMASAMY, J.

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

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