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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.11.2026

CORAM

THE HON'BLE MR.JUSTICE K.SURENDER

Case QR

W.P.No.44706 of 2026 and
W.M.P.Nos.50203 & 50205 of 2026
CNR: {HCMA012581772026}

Muthu Mohandoss,
(Proprietor of M/s.Durai Enterprises),
No.408-A, Raghavananada Nagar, Patharakudi,
Karaikudi Taluk,
Shivaganga District,
Tamil Nadu- 630 307.

..Petitioner(s)

Vs

1. The Commissioner,
   Hindu Charitable and Religious Endowments,
   Uthamar Gandhi Salai, Nungambakkam,
   Chennai.

2. The Executive Officer,
   Arulmigu Angalamman Temple,
   Melmalayanur,
   Villupuram District.

3. The Principal Chief Commissioner of GST and
   Central Excise,
   Tamil Nadu and Puducherry,
   No.26, GST Bhawan,
   1, Uthamar Gandhi Road,
   Thousand Lights West,
   Nungambakkam,
   Chennai-600034.

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of Constitution of India, to issue a Writ of Certiorarified Mandamus to call for the records of the 2nd

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respondent issuing impugned Notice Inviting Tender cum e-Auction (NIT) No.80/2026 dated 31.08.2026, with respect to Clause 6, Clause 11 and Clause 11.3 along with the Annexure IV to the impugned notice for "Format of Price Bid" in S.No.3 imposing applicable GST, and to quash the same as it is in violation of Article 14, 16 and 19 of the Constitution of India, 1950 and consequently direct the 2nd respondent to follow the existing auction procedure in Fasli 1434 and 1435 issued by the 2nd respondent for the previous years 2024 and 2025 respectively.

For Petitioner(s): Mr.K.Vaitheeswaran

For Respondent(s): Mr.M.Veerabathiran Prasad,
Government Advocate

ORDER

This Writ Petition has been filed challenging the impugned Notice Inviting Tender-cum-e-Auction (NIT) No.80/2026 dated 31.08.2026 issued by the 2nd respondent, insofar as Clause Nos.6, 11 and 11.3 and Annexure IV (Format of Price Bid), particularly Serial No.3, which impose the liability to pay applicable GST on the participants in the auction.

2.Heard Mr.K.Vaitheeswaran, learned counsel for the petitioner and Mr.M.Veerabathiran Prasath, learned Government Advocate appearing for the respondents.

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3.It is brought to the notice of this Court that a Coordinate Bench of this Court in W.P.No.20200 of 2025 dated 06.06.2025, while considering a similar issue relating to the imposition of GST in an auction notification pertaining to the collection of human hair, has passed an order holding that the collection of human hair does not attract GST, in view of the exemption notification issued by the Government of India, Ministry of Finance, dated 28.06.2017, as well as the Circular issued by the Commissioner of HR & CE dated 14.05.2025.

4.The grievance of the petitioner is that, in the impugned tender notification dated 31.08.2026 issued by the 2nd respondent, at Clause Nos.6, 11 and 11.3 and Serial No.3 of Annexure IV, the payment of 18% GST has been made mandatory. This particular clause has been put to challenge in the present writ petition.

5.Taking into consideration the notification issued by the Central Government as well as the Circular issued by the Commissioner of HR & CE and the order passed by the Coordinate Bench of this Court on the very same issue in W.P.No.20200 of 2025, it is quite apparent that collection of human hair does not attract any GST and the present auction notification pertains to collection of human hair. Therefore, the participants in the auction cannot be insisted to pay 18% GST. Accordingly, Clause Nos.6, 11 and 11.3 and Serial

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No.3 of Annexure IV alone are interfered and it is made clear that the 2nd respondent will not insist for the payment of 18% GST from the participants in the public auction.

6.This Writ Petition is disposed of in the above terms. Consequently, connected miscellaneous petitions are closed. No costs.

02.11.2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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To

1. The Commissioner,
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   Chennai.
2. The Executive Officer,
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K.SURENDER, J.

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