



GOVERNMENT OF KERALA

Abstract

Public Works Department – Judgment dated 14.08.2024 in WP(C) 28914/2024 filed by Sri. Namshad. A before the Hon'ble High Court of Kerala - Complied with - Orders issued.

PUBLIC WORKS (E) DEPARTMENT

G.O.(Rt)No.1016/2025/PWD Dated, Thiruvananthapuram, 06-07-2025

- Read 1. G.O(Rt)No.2849/2016/HEDN dated 14/10/2016.
2. G.O(P)No.2/2018/PWD dated 27.01.2018.
 3. Representation dt. 27/11/2021 submitted by Sri. Namshad.A.
 4. Judgment dated 14.08.2024 in WP(C) No.28914/2024 filed by Sri. Namshad .A before the Hon'ble High Court of Kerala.
 5. Letter No. D1/60/2024/PWD dated 07/05/2024.
 6. Letter No.D1/60/2024/PWD and 28.11.2024.
 7. Letter No. EEBL/DVOKTM/1253/2024-AB2-PWD dated 26.05.2025 from the Executive Engineer, Buildings Division, Kottayam.
 8. Letter No.CEPWD-KTM/24/2025-A1(W)-BL dated 27.05.2025 from the Chief Engineer Buildings, PWD, Thiruvananthapuram.

ORDER

Sri. Namshad.A, Contractor filed WP(C) 28914/2024 before the Honorable High Court of Kerala requesting reimbursement of GST amount regarding the construction of Compound wall in Government Technical School, Pampady, Kottayam. The work " Construction of compound wall in Government Technical School, Pampady, Kottayam " was entrusted to Sri. Namshad.A, Contractor. The claim of the petitioner that he remitted Rs.10,27,663/- (**Ten lakh twenty seven thousand six hundred and sixty three only**)

towards GST. He reported that Government of Kerala issued Circular No. **D1/60/2024/PWD. dated.07/05/2024** read as 5th paper above ordering to reimburse the GST to the concerned irrespective of as to whether the agreement was entered into either before 01/07/2017 or after 01/07/2017 and hence benefit of said Circular shall be extended to him too, by issuing appropriate order for the reimbursement of Rs. 10,27,663/- , the amount of GST remitted by him.

As per the Judgment read as 4th paper above, the Hon'ble High Court directed the Secretary, Public Works Department (1st respondent) to pass orders on Ext. P8 representation in accordance with the Law, after affording an opportunity of hearing to the petitioner, within a period of three months.

2) Government have examined the matter in detail. The Ext. P8 read as 3rd paper above is the representation furnished by Sri. Namshad.A, claiming reimbursement of GST amount of Rs.10,27,663/- (Ten Lakh Twenty Seven Thousand Six Hundred and Sixty Three Only). The Chief Engineer, Buildings as per the letter read as 8th paper above reported that only G.O(P) No. 2/2018/PWD dt.27/1/2018 read as 2nd paper above need to be considered regarding the GST claim issues.The Executive Engineer, PWD Buildings, Kottayam as per the letter read as 7th paper above reported that the work has got Administrative Sanction as per order No. G.O(Rt)No.2849/2016/HEDN dtd. 14/10/2016 read as 1st paper above for Rs. 1,00,00,000/-. The tender for the work was issued on 24/10/2018 vide Tender No. E-61/EE-BLDGS-KTM/2018-19. The work was awarded to Sri. Namshad.A, Kasargodu and an agreement was executed on 31/12/2018 vide Agt. No. 64/EE/PWD/BLDGS/KTM/18-19. The agreed PAC of the work was Rs. 86,06,071.75/- with a duration of 6 months. The work was commenced on 21/02/2019. But the contractor could not finish the work within the stipulated time (20/08/2019), the time was extended upto 20/11/2019 and the work was satisfactorily completed on 19/11/2019. The cost index was 44.12%.

The total bill amount paid to the contractor is detailed below:

Gross Amount	=Rs. 85,63,866/-
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Recoveries	
IT 1%	=Rs. 85,639/-
KCWWF 1%	=Rs. 85,639/-
CGST 1%	=Rs. 85,639/-
SGST 1%	=Rs. 85,639/-
Retention 2.5%	=Rs. 2,14,097/-
Total Recoveries	=Rs. 5,56,653/-
Amount Paid	=Rs. 80,07,213/-

Sri. Namshad.A, Contractor filed WP(C) 28914/2024 before the Honorable High Court of Kerala requesting reimbursement of GST amount for the 'Construction of compound wall in Government Technical School, Pampady, Kottayam'. Even though vide Communication No. D1/60/2024/PWD dt. 7/5/2024 read as 5th paper above ,it was ordered to reimburse the GST irrespective of as to whether the agreement was entered into either before 1/7/2017 or after 1/7/2017,as per the Communication No. D1/60/2024/PWD dated 28/11/2024 read as 6th paper above,it was clarified that the direction in letter No.D1/60/2024/PWD.dated 7-05-2024 read as 5th paper above is quashed & if any action has been initiated based on the above lr. dt. 7/5/2024, the same has to be cancelled & the amount has to be recovered. Moreover, as per the Report of Chief Engineer,Buildings, only the G.O (P) No. 2/2018/PWD dt. 27/1/2018 needs to be considered for the time being in the matter related to GST. As per G.O(P)No.2/2018/PWD, dtd.27/01/2018,the benefit of Goods and Services Tax will not be allowed for PWD works tendered on or after 01/07/2017. The tender for this work issued was issued on 24/10/2018 vide Tender No. E-61/EE-BLDGS-KTM/2018-19 .

3) In the above stated circumstances, the request of

Shri. Namshad. A i.e, his claim for reimbursement of Rs. 10,27,663/- (Ten lakh twenty seven thousand six hundred and sixty three only), the amount of GST said to have remitted by him cannot be considered and hence is hereby rejected.

4) The direction in the Judgment read as 3rd paper above is complied with accordingly.

(By order of the Governor)

K BIJU I A S
SECRETARY

To:

Shri. Namshad.A (Contractor), Jaseela Manzil, Star Nagar, Bevinje,
Thekkil Ferry.P.O,Kasargod- 671 541

The Advocate General, Kerala, Ernakulam(with Covering letter)

The Chief Engineer (Buildings), PWD, Thiruvananthapuram.

The Executive Engineer (Buildings),PWD, Kottayam

The Principal Accountant General (A&E), Kerala,
Thiruvananthapuram

Finance Department.

The Information Officer [Web & New Media]

Stock File/Office Copy.

Forwarded /By order

Section Officer