IN THE HIGH COURT OF TRIPURA
A G A R T A L A

W.P(C) No.206 of 2015

Petitioner :

Sri Arun Kumar Sen,
son of late Nishi Kanta Sen,
resident of Dhaleswar Road No.18,
P.O. Dhaleswar, P.S. East Agartala,
District – West Tripura, 799007

By Advocate :

Mr. A.K. Bhowmik, Sr. Advocate.
Mr. R. Dutta, Advocate

Respondents :

1. **Oil & Natural Gas Corporation Ltd.,**
   having its office at Jeevan Bharati Building, Tower ii, 124, Connaught Place, New Delhi, 110001, represented by its Chairman and Managing Director

2. **The Group General Manager-Asset Manager**,
   Oil & Natural Gas Corporation Ltd., Tripura Asset, Badharghat, Agartala, District – West Tripura

3. **Chief Manager, (MM), ONGC Limited,**
   Tripura Asset, Badharghat, Agartala, District – West Tripura

4. **The Superintendent of Service Tax,**
   Government of India, Joynagar, P.O. Agartala, West Tripura

5. **The Assistant Commissioner,**
   Central Excise and Service Tax, Agartala Division, Kiran Medical Hall Building, RMS Chowmuhani, Agartala, P.O. Agartala, West Tripura

6. **The Union of India,**
   Represented by the Secretary, Ministry of Finance, New Delhi

By Advocate:

Mr. P. Dutta, Advocate for the respondents No.4 & 5

BEFORE
HON'BLE THE CHIEF JUSTICE MR. DEEPAK GUPTA
THE HON'BLE MR. JUSTICE S. TALAPATRA

Date of hearing & delivery of Judgment & Order : **08.06.2015**

Whether fit for reporting :

YES	NO
	√

JUDGMENT & ORDER (ORAL)

(Deepak Gupta, CJ)

The main prayer in this petition is for quashing of the demand/show cause notice dated 28.04.2015.

[2] The grievance of the petitioner is that he had entered into a contract with the ONGC to supply closed body trucks. According to the petitioner, under the terms of the contract, the entire liability to pay service tax was of the ONGC. However, the ONGC has denied its liability vide letter dated 23.01.2015, Annexure-10 to the writ petition, wherein according to the ONGC, it is not liable to pay the entire tax but it is liable to pay only 25%. In reply to the demand/show cause notice dated 28.04.2015, the petitioner shall be at liberty to raise all these questions and the service tax authority shall consider all these questions and if necessary, the assessing authority can issue notice to the ONGC also to get its view point and thereafter, decide who is liable to pay the service tax. After hearing the ONGC, the service tax authority may decide the matter in accordance with law.

With this observation, this writ petition is disposed of.

JUDGE **CHIEF JUSTICE**

Sujay / Dipesh