HON'BLE THE ACTING CHIEF JUSTICE DILIP B. BHOSALE
AND
HON'BLE SRI JUSTICE S.V. BHATT

W.P.No.3498 OF 2004

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ORDER: *(Per the Hon'ble Sri Justice S.V.Bhatt)*

Heard Sri Sai Charan, learned counsel representing for Sri Dwarakanath, Advocate on record for the petitioner, Sri B. Narayana Reddy and Sri P.S.P.Suresh Kumar, learned counsel for the respondents.

The petitioner prays for Mandamus declaring Chapter-V of the Finance Act,1994 (Central Act) as amended by Finance Act,1997 and the retrospective and validation provisions in Sections 116 and 117 of the Finance Act,2000 insofar as these legislative measures relate to levying service tax on amounts paid to Goods Transport Operators for carriage of goods by road, as *ultra vires* Entry 56 of List-II of the VII Schedule of Constitution of India.

Learned counsel appearing for the parties submit that the writ prayer challenging the *vires* of the provisions referred to above is covered against the petitioner by the decision of the Apex Court in **Gujrat Ambuja Cements Ltd., v. Union of India,**[1] and also the decision of this Court in **Nava Bharat Ferro Alloys Ltd., v. Union of India** decided on 27.01.2005 in W.P. No.1478 of 2004 and the batch.

The submission of the learned counsel is taken on record and the writ petition is accordingly dismissed. No costs.

Consequently, miscellaneous petitions, if any pending, also stand disposed of.

DILIP B. BHOSALE, ACJ

S.V.BHATT, J

Date:18.06.2015
Stp

[1] 2005 (182) E.L.T.38