

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.02.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.No.33773 of 2015 &
M.P.No.1 of 2015

Indian Red Cross Society
Vellore District Branch
Rep. by its Secretary
Anna Salai (Near Old Bus Stand)
Vellore-632004, Vellore. ... Petitioner

v.

- 1 The Chairperson
Central Board of Excise and Customs
North Block
New Delhi-110001.
- 2 The Commissioner of Central Excise, Chennai III
Government of India, Ministry of Finance
121 Mahatma Gandhi Road
Nungambakkam
Chennai-600 034.
- 3 The Deputy Commissioner of
Central Excise Service Tax (Survey
Intelligence and Research Unit)
Central Revenue Building
Vellore Division
Vellore- 632001.
- 4 The Assistant Commissioner of Central Excise
(Survey Intelligence and Research Unit)
Vellore Division
Vellore- 632001. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of mandamus, directing the respondents herein to exempt the petitioner society from paying service tax as per the Government of India Notification No.16, Service Tax dated 02.08.2002 and consequently forbearing the respondents herein from anyway insisting the petitioner to obtain Service Tax Registration Certificate and also taking coercive proceedings against the petitioner for recovery of Service Tax in pursuance to the letter issued by the 3rd Respondent in C.No. IV/16/69/2012-S.Tax (S.I.R.) (Vol.IV), dated 21.11.2013 followed

by 4th Respondent letter in C.No.IV/16/69/2013-(S.I.R.) (Vol.V), dated 16.09.2015.

For Petitioner : Mr.K.A.Ravindan

For Respondents : Mr.Chandrasekaran
takes notice

ORDER

The petitioner has filed the above writ petition to issue a Writ of Mandamus, directing the respondents herein to exempt the petitioner society from paying service tax as per the Government of India Notification No.16, Service Tax dated 02.08.2002 and consequently forbearing the respondents herein from anyway insisting the petitioner to obtain Service Tax Registration Certificate and also taking coercive proceedings against the petitioner for recovery of Service Tax in pursuance to the letter issued by the third respondent in C.No. IV/16/69/2012-S.Tax (S.I.R.) (Vol.IV), dated 21.11.2013 followed by forth Respondent letter in C.No.IV/16/69/2013-(S.I.R.) (Vol.V), dated 16.09.2015.

2. The main grievance of the petitioner is that petitioner society should be given exemption from paying the service tax.

3. The respondents filed their counter wherein, they have given list of organizations, which are exempted from paying the service tax.

4. When the petitioner society has not been included in the list of organizations, which are exempted from paying the service tax, this court cannot directly direct the respondents form exempt the petitioner society from paying the service tax.

5. It is brought to the notice of this court that petitioner society has given a representation dated 15.10.2014 to the first respondent to exempt them from paying the service tax, however, the said representation has not yet been disposed of by the first respondent.

6. Mr.Chandrasekaran, learned Standing Counsel, takes notice for the respondents and submitted that the first respondent may be directed to dispose of the representation dated 15.10.2014, within a stipulated time.

7. Having regard to the submissions made by the learned counsel on either side, without expressing any opinion with regard to the merits of the case, I direct the first respondent to consider the petitioner's representation dated 15.10.2014 and pass orders, on merits and in accordance with

law, within a period of four weeks from the date of receipt of a copy of this order.

With this observation, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

To

- 1 The Chairperson
Central Board of Excise and Customs
North Block
New Delhi-110001.
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(Survey Intelligence and Research Unit)
Vellore Division
Vellore- 632001.

+1cc to Mr.K.A.Ravindran, Advocate, S.R.No.9707
+1cc to Mr.T.Chandrasekaran, Advocate, S.R.No.9220

W.P.No.33773 of 2015 &
M.P.No.1 of 2015

vgi (CO)
srg (24/02/2016)