

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.01.2016

CORAM:

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.2985 of 2016
and
W.M.P.No.2463 of 2016

A.Subramaniam

.. Petitioner

v.

The Executive Officer,
Selection Grade Panchayath,
Avanashi - 641 654.
Tiruppur District.

.. Respondent

Prayer : Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorari calling for the records relating to the impugned order passed in Na.Ka.No.5/2015/E dated 21.12.2015 on the file of the respondent herein, quash the same in so far as it relates to the demand of service tax to the tune of Rs.29,763/- from the petitioner.

For Petitioner ... Mr.K.Govi Ganesan

For Respondent ... Mr.S.V.Durai Solaimalai
Additional Government Pleader

ORDER

Heard Mr.K.Govi Ganesan, learned counsel for the petitioner and Mr.S.V.Durai Solaimalai, learned Additional Government Pleader accepting notice on behalf of the respondent and with their consent, the Writ Petition is taken up for final disposal at the admission stage.

2.The petitioner has challenged the demand issued by the respondent Panchayat calling upon the petitioner to pay service tax. The petitioner contends that in terms of the Act and Rules, there is an exemption to small scale service provider from service tax upto aggregate value of taxable services provided to the tune of Rs.10 lakh in a financial year. However, it has to be pointed out that the petitioner is not the service provider, but it is the respondent/Panchayat, who is a service provider.

3. Therefore, the challenge to the impugned proceedings is on a wrong premise as the law on the subject clearly states that it is the service provider viz., the Panchayat, who is registered with the Service Tax Commissionerate and therefore, the challenge to the impugned proceedings has to necessarily fail. Accordingly, the Writ Petition is dismissed. No costs. Consequently, connected Miscellaneous Petition is closed.

Sgl

s/d-
Assistant Registrar (CS-III)

True Copy

Sub-Assistant Registrar

To

The Executive Officer,
Selection Grade Panchayath,
Avanashi - 641 654.
Tiruppur District.

+ 1 cc to Mr.K.Govi ganesan, Advocate SR 5089

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