

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.6.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.32443 of 2004

M/s.City Cable Network Owners

Welfare Association,

59, Ramalingam Road,

East, R.S.Puram,

Coimbatore-641 002

... Petitioner

vs.

1.Union of India,rep.
by its Secretary,
Ministry of Finance,
Department of Revenue
Government of India,
North Block,
New Delhi-110 001

2.Central Board of Excise & Customs,
North Block,
New Delhi-110 001

3.Chief Commissioner of Central Excise,
121, Nungambakkam High Road,
Chennai-600 034

... Respondents

Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of declaration to declare Section 65 (21), Section 65(22), Section 65(105)(zs) and 66 of Chapter V of the Finance Act, 1994 (as amended) levying inter-alia service tax on cable service as ultra vires of the provisions of Articles 19(1)(g), 248, Entry 62, List II, Seventh Schedule of the Constitution of India and also being beyond the legislative competence of Parliament, in so far as the members of the petitioner is concerned.

For Petitioner : Ms.Radhika Chandrasekar

For Respondents : Mr.S.Kanmani Annamalai,A.G.P.

ORDER

Heard Mrs.Radhika Chandrasekar, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader for the respondents.

2. The petitioner is an association of Cable owners and they have challenged certain provisions of the Finance Act, 1994, as ultra vires of the Constitution of India.

3. At the time when the writ petition was entertained, the prayer for interim order was rejected. By efflux of time nothing would survive in this case and even if there are any grievance, the individuals can always raise the same before the appropriate forum. Accordingly, the writ petition is closed.

Sd/-

Asst.Registrar (CS III)

/true copy/

Sub Asst. Registrar

To

1.The Secretary, Union of India,
Ministry of Finance,
Department of Revenue
Government of India,
North Block,
New Delhi-110 001

2.Central Board of Excise & Customs,
North Block,
New Delhi-110 001

3.Chief Commissioner of Central Excise,
121, Nungambakkam High Road,
Chennai-600 034.

+1 cc to Mr.K.Vaitheeswaran, Advocate,SR.35124.

ak(co)
krd 13/7

W.P.No.32443 of 2004

WEB COPY