BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 16.06.2016

CORAM:

THE HONOURABLE MR.JUSTICE NOOTY.RAMAMOHANA RAO
AND
THE HONOURABLE MR.JUSTICE S.S.SUNDAR

W.A(MD)Nos.991 and 992 of 2016
and
C.M.P(MD)Nos.5894 and 5895 of 2016

W.A.(MD)No.991 of 2016:

A.Joseph ... Appellant/Petitioner

Vs.

1.Union of India,
represented by its
Secretary to Government,
Ministry of Finance, Department of Revenue,
New Delhi.
2.The Superintendent of Central Excise,
Sivagangai Range,
Sivagangai. ... Respondents/Respondents

PRAYER: Appeal filed under Clause 15 of the Letters Patent against the order of this Court dated 21.10.2010 passed in W.P(MD)No.11274 of 2010.

Prayer in WP(MD)No.11274/2010:- Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari call for the records pertaining to the order passed by the 2nd respondent in O.C.No.334/2010 dated 19.08.2010 .

For Appellant : Mr.J.Anandkumar

For Respondents : Mrs.S.Srimathy for R.1

Mr.R.Aravindan for R.2

W.A.(MD)No.992 of 2016:

Anthony Muthu Udayar & Co.
represented by its
Partner,
No.78, MGR Salai,
Soodamani Nagar,
Karaikudi,
Sivagangai District. ... Appellant/Petitioner

Vs.

1.Union of India,
represented by its
Secretary to Government,
Ministry of Finance,
Department of Revenue,
New Delhi.

2.The Superintendent of Central Excise,
North Range,
Madurai. ... Respondents/Respondents

PRAYER: Appeal filed under Clause 15 of the Letters Patent against the order of this Court dated 21.10.2010 passed in W.P(MD)No.11987 of 2010.

Prayer in WP(MD)No.11987/2010:

Writ Petiton is filed under Article 226 of the Constitution of India, praying this Court to issue a WRIT OF CERIORARI call for the records pertaining to the order passed by the respondent in O.C.No.870/2010 dated 9/9/2010 and quash the same.

For Appellant : Mr.J.Anandkumar

For Respondents : Mrs.S.Srimathy for R.1

Mr.R.Aravindan for R.2

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COMMON JUDGMENT

(Judgment of the Court was delivered by
NOOTY.RAMAMOHANA RAO.J.)

We are, now, informed that by virtue of Notification No.24/2009-Service Tax, dated 27.07.2009, the Government exempted the taxable service referred to in Sub-Clause (zzg) of clause (105) of Section 65 of the Finance Act, 1994, insofar as the services provided to any other person in relation to management, maintenance or repair of roads. Further Notification bearing No.25/2012-Service Tax, dated 20.06.2012, the Central Government has exempted certain taxable services listed in the Notification. At Serial No.13 of the said Notification, services provided by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of roads, is provided. Thus, the services rendered by the appellants/writ petitioners for the years 2005-2009, are exempted from Service Tax.

2. In that view of the matter, both the writ appeals stand allowed and the writ petitions in W.P(MD)Nos.11274 and 11987 of 2010, also stand allowed. No costs. Consequently, the connected civil miscellaneous petitions are closed.

Sd/-
Assistant Registrar(W)

/True Copy/

Sub-Assistant Registrar

To

1.The Secretary to Government,
Union of India,
Ministry of Finance,
Department of Revenue,
New Delhi.

2.The Superintendent of Central Excise,
Sivagangai Range,
Sivagangai.

3.The Superintendent of Central Excise,
North Range,
Madurai.

rsb
RL/4C/3P/NGM/MP/23/6/2016

W.A(MD)Nos.991 and 992 of 2016
and
C.M.P(MD)Nos.5894 and 5895 of 2016

16.06.2016