HIGH COURT OF CHHATTISGARH, BILASPUR

Order Sheet

WPT No. 341 of 2017

Pradeep S/o Ramgulam, Aged About 31 Years R/o 119, Chorakhedi, Tahsil Amarpatan, District Satna, Madhya Pradesh.

---- Petitioner

Versus

1. Union Of India Through The Secretary Revenue, Department Of Revenue, North Block New Delhi.
2. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur, Chhattisgarh.
3. Commissioner, Chhattisgarh State Excise Department, Raipur, Chhattisgarh.
4. District Excise Officer, Chhattisgarh State Excise Department, District Dhamtari, Chhattisgarh.
5. State Bank Of India, Through Its Branch Manager, State Bank Of India, Commercial Branch, Bhopal, Madhya Pradesh.

–--Respondents

29.11.2017	Mr. Anand Dadariya, Advocate for the petitioner. Mr. Manish Sharma, Mr. Gary Mukhopadhyay, Mr. P.R. Patankar, Advocates for the respective respondents. The challenge in the present writ petition is to the order passed by the respondent No.2 directing the State authorities for imposition of service tax on the license fee collected by the State government from the respective licensees. The challenge also is to the subsequent order passed by the State authorities on 31.03.2017, passed by the Excise Commissioner, Chhattisgarh

Raipur and also the order dated 30.06.2017 (Annex.P/3), passed by the Officer on Special Duty, Excise Department, Raipur, Chhattisgarh.

This Court in a series of writ petitions have already quashed Annex.P/2 and P/3, the two orders passed by the State authorities seeking for encashment of the bank guarantee provided by the respective licensees.

However, this Court had ensured and protected the interest of Central Excise Department so far as the impositions of service tax from the licensees are concerned.

Since this Court has decided a catena of decisions of similar nature, the present writ petition also deserves to and is accordingly allowed in similar terms as has been passed in WPT No. 96/2017 and other analogous petitions decided by this Court on 04.09.2017.

It is made clear that the quashment is only to Annex.P/2 & P/3 and not Annex.P/1 and the Central Excise Department shall have the liberty of initiating appropriate proceedings against the petitioner in the event of any assessment under Service Tax Laws is made as has also been given in the order decided.

Sd/-
(P. Sam Koshy)
JUDGE

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