

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION {L} NO.561 OF 2017

Axiom Limited

.... Petitioner

Vs.

Union of India & Others

.... Respondents

Mr. Chetan Kapadia with Mr. Huzefa Khokhawala,
Mr. Prithviraj Choudhari & Ms Janki Garde i/by
M/s. Nankani & Associates for the Petitioner.
Mr. Pradeep S. Jetly with Mr. Sham V. Walve for
Respondent Nos.1 to 3.
Mr. Vishal Sheth i/by Mr. Bimal Rajashekhar for
Respondent No.4.

**CORAM: S.C. DHARMADHIKARI &
B.P. COLABAWALLA, JJ.**

DATE : FEBRUARY 27, 2017

P.C:

1. Heard. The petitioner has no cause of action for
neither the petitioner is proceeded against for recovery of the
service tax nor has the petitioner any grievance with the Service
Tax Commissionerate. We do not see why at the instance of such
a party we should entertain any legal or constitutional

challenge. Hence, the petition is dismissed.

2. Mr. Kapadia has tendered an additional affidavit of the petitioner but that does not make any change in the above situation. The affidavit is taken on record. That affidavit, at best, indicates that the service tax levied and assessed on the transaction terming it as a service rendered by respondent No.4. On the basis of an alleged invoice issued by respondent No.4 the petitioner proceeds to raise a Constitutional challenge and that is hardly any ground to allow that to be raised.

(B.P. COLABAWALLA, J.)

(S.C. DHARMADHIKARI, J.)