

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO.1263 OF 2007

Retailers Association of India (RAI) & Ors. ... **Petitioners**

V/s.

Union of India & Ors. ... **Respondents**

WITH

WRIT PETITION NO.2178 OF 2007

Synergy Realtors & Services Pvt. Ltd. & Anr. ... **Petitioners**

V/s.

Union of India & Ors. ... **Respondents**

.....

Ms.Mansi Nair I/by Naik & Naik Co., Advocate for the Petitioners.

Mr.Prakash Shah with Mr.Jas Sanghvi, Advocate for the Respondents.

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**CORAM : S.V.GANGAPURWALA &
A.M.BADAR JJ.**

DATED : 28th July 2017.

P.C.

1 We have heard the learned counsel for the Respondents. The learned counsel appears for the Petitioners and submits that the issue involved in the present matters is no longer *res integra* and is decided by the Judgment of this Court in *Retailers Association of India v. Union of India* reported in **2011 (23) S.T.R. 561 (Bom.)**.

2 Mr.Shah, the learned counsel for the Respondents submits that this Court had passed an interim order directing the Petitioners to give an undertaking that in event the Petitioners did not get any relief, they will pay the Service Tax. It is submitted that pursuant to the said direction, an undertaking is filed by the Petitioners, which is a matter of record. The consequences will follow.

3 Writ Petitions, as such, stand dismissed. Rule discharged. No costs.

(A.M.BADAR J.)

(S.V.GANGAPURWALA J.)