IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 09.02.2017
CORAM:
THE HONOURABLE MR. JUSTICE RAJIV SHAKDHER
W.P.No.5812 of 2014
and M.P.No.1 of 2014

M/s.Sistema Shyam Teleservices Limited,
represented by its Authorized Signatory
Mr.A.R.Ramanarayanan,
Ambit IT Park, 2nd Floor,
No.32 A & B, Industrial Estate,
Ambattur, Chennai-600 058. ... Petitioner

vs.

1. The Union of India,
rep. by its Secretary to Government,
Ministry of Finance,
Department of Revenue,
North Block, New Delhi.

2. Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai-600 005.

3. Assistant Commissioner (C.T.),
Ambattur Assessment Circle,
No.5, South High Court Colony,
Villivakkam, Chennai-600 049.

4. The Superintendent,
Range-V, Office of the Deputy Commissioner
of Service Tax Division-III,
Central Excise Building,
Plot No.36-37, Opp. Medanta Medicity,
Sector-32, Gurgaon-122 016. ... Respondents

* * *

Prayer : Writ petition filed under Article 226 of the Constitution of India, praying for the issuance of a writ of Certiorari, or any other writ or order or direction in the nature of Writ of Certiorari, calling for the records comprised in impugned order in TIN/33960803160/2013-14, dated 17.01.2014, on the file of the third respondent, quash the same and pass such orders or further order as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case.

* * *

For Petitioner	:	Mr.Akhil Suresh for M/s.Mohammed Shaffiq
For Respondents	:	Mr.V.Sundareswaran, Standing Counsel for RR1 and 4 Mr.S.Kanmani Annamalai, Additional Government Pleader for RR 2 and 3

ORDER

1. Mr.Sundareswaran, who appears for respondents 1 and 4, has reverted with instructions to the effect that the issue raised in the captioned writ petition is covered by the judgment of the Supreme Court in Idea Mobile Communication Limited V. Commissioner of Central Excise and Customs, Cochin, 2011 (23) S.T.R. 433 (SC) and the judgment dated 15.09.2016, passed in W.P.No.36562 of 2015, titled : M/s.S.R.P. Enterprises V. The Deputy Commercial Tax Officer.

2. Mr.S.Kanmani Annamalai, thus, states that since, the issue raised in the writ petition is covered against the Revenue by the aforementioned judgments, the impugned order would, obviously, have to be set aside.

2.1. Mr.V.Sundareswaran, who had appeared on the previous date, had contended likewise.

3. Accordingly, the impugned order is set aside.

4. The captioned writ petition is allowed, in the aforesaid terms. Resultantly, the pending application will stand closed. There shall, however, be no order as to costs.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

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To

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

2. The Commissioner of Commercial Taxes,
   Ezhilagam, Chepauk, C
   Chennai-600 005.

3. The Assistant Commissioner (C.T.),
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   of Service Tax Division-III,
   Central Excise Building,
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   Sector-32, Gurgaon-122 016.

+1 cc to Mohammed Shafiq Advocate sr 8414
+1 cc to M/s.V.Sundareswaran Advocate sr 8790
+1 cc to Special Government Pleader sr 8603

W.P.No.5812 of 2014

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