

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.07.2017

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THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.37347 to 37349 of 2003
and W.M.P.Nos.45324 to 45326 of 2003

A.Mohamed Ibrahim .. Petitioner in WP No.37347/2003
R.Chinnasamy .. Petitioner in WP No.37348/2003
K.Paramasivam .. Petitioner in WP No.37349/2003

Vs

- 1.The Superintendent (Service Tax),
Office of the Deputy Commissioner
of Central Excise (Tirupur Division),
1st Floor, Kumaran Shopping Complex,
Kumaran Road, Tirupur-641 601.
- 2.The Union of India, rep.by
the Secretary,
Ministry of Finance, Department
of Revenue, New Delhi. .. Respondents in all W.Ps.

Petitions filed under Article 226 of the Constitution of India, praying to issue a Writ of Mandamus to forbear the first respondent herein from imposing service tax under the head "Business Auxiliary Service" in his proceedings in C.No.IV/16/13/2002/STC/ BAS dated 18.11.2003 in respect of the petitioners who are Sales Tax Practitioners, in the absence of a charging provision therefor under the Service Tax Act.

For Petitioners : Mr.B.Raveendran

For Respondents : Mr.A.P.Srinivas,
Sr.Panel Counsel

ORDER

The petitioners are sales tax practitioners. Aggrieved by the notice issued by the authority calling upon the petitioners to register themselves with the Service Tax Commissionerate, on the ground that they have rendered Business Auxiliary Service, the present writ petitions have been filed.

2.At the time when these writ petitions were filed, the issue was pending consideration before this Court. Thereafter, due to the subsequent development of law, the prayer sought for by the petitioners to issue a Writ of Mandamus forbearing the respondents from insisting upon the registration under the Act, cannot be granted. However, the petitioners are at liberty to submit their objections to the impugned notice dated 18.11.2003 within a period of 60 days from the date of receipt of a copy of this order. As and when the replies are received, the respondents are directed to consider the same and proceed in accordance with law.

3.The writ petitions are disposed of accordingly. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Asst.Registrar (CS VIII)

/true copy/

Sub Asst. Registrar

KM

To

1. The Superintendent (Service Tax),
Office of the Deputy Commissioner
of Central Excise (Tirupur Division),
1st Floor, Kumaran Shopping Complex,
Kumaran Road, Tirupur-641 601.
2. The Secretary to Government,
Government of India,
Ministry of Finance, Department
of Revenue, New Delhi.

+1cc to Mr.Chandran, Advocate in sr.no.47576

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SS (CO)
NR 27/07/2017

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