

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.07.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.47060 of 2002

M/s.The Jawahar Mills Limited,
Rep. by the Managing Director,
Post Box No.514, Nehru Nagaram,
Salem - 636 005.

... Petitioner

Vs.

1.The Union of India, Rep. by the Secretary,
Ministry of Finance, Department of Revenue,
Government of India, North Block,
New Delhi - 110 001.

2.The Assistant Commissioner of Central Excise,
Salem Division, Salem - 636 005.

3.The Superintendent of Central Excise,
Salem-I Range, Salem.

... Respondents

Prayer: Petition filed under Article 226 of the Constitution of India to issue a WRIT OF DECLARATION declaring that Sections 116 and 117 of Chapter V of Finance Act 2000 (Act 10 of 2000) amending chapter V of Finance Act 1994 (Act 32 of 1994) and validating sub clauses (xii) and (xvii) of clause (d) of sub rule (1) of rule 2 of Service Tax Rules 1994 are unconstitutional, ultra virus of basic structure of Service Tax Act itself levying service tax on the user of service in so far as petitioners are concerned.

For Petitioner : Mr.T.Rajesh
Senior Panel Counsel

For Respondents: Mr.V.Sundareswaran

O R D E R

Heard Mr.T.Rajesh, learned Senior Panel Counsel for the petitioner and Mr.V.Sundareswaran, learned Senior Standing Counsel for the respondents.

2.It is fairly submitted by the counsel on either side that the issue involved in this writ petition is squarely covered by the decision of the Hon'ble Supreme Court in the case of Gujurat Ambuja Cements Ltd. and another vs. Union of India and another reported in (2005) 1 VST 1 (SC).

3.In the light of the said decision of the Hon'ble Supreme court, this writ petition stands dismissed. No costs.

Sd/-
Asst.Registrar (CS V)

/true copy/

Sub Asst. Registrar

abr

To

1. The Secretary, Ministry of Finance,
Department of Revenue,
The Union of India,
Government of India, North Block,
New Delhi - 110 001.
 2. The Assistant Commissioner of Central Excise,
Salem Division, Salem - 636 001.
 3. The Superintendent of Central Excise,
Salem-I Range, Salem.
- + 1 cc to M/s.S.Sivanandam, Advocate,SR.47412
- + 1 cc to M/s.V.Sundareswaran, Advocate,SR.47481

W.P.No.47060 of 2002

NR 24/07/2017

WEB COPY