



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED:25.01.2017

CORAM:

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.(MD)Nos.1146 to 1151 of 2017

WEB COPY

1.N.Venkatesh	... Petitioner in WP 1146/17
2.C.Kanadhasan	... Petitioner in WP 1147/17
3.P.Ganeshan	... Petitioner in WP 1148/17
4.V.P.Maruthai	... Petitioner in WP 1149/17
5.S.Sukumar	... Petitioner in WP 1150/17
6.P.Ramesh	... Petitioner in WP 1151/17

Vs.

- 1.The District Manager,
Tamilnadu State Marketing Corporation(TASMAC),
Karur District. .. Respondent in WP 1146/17
- 2.The District Manager,
Tamil Nadu State Marketing Corporation(TASMAC),
Pudukottai District. ... Respondent in WP 1147/17
- 3.The District Manager.
Tamil Nadu State Marketing Corporation(TASMAC),
Karur District.
.. Respondent in WP 1148/17,1149/17,1150/17,1151 /17

COMMON PRAYER IN ALL THE WP'S:

Writ Petitions is filed under Article 226 of the Constitution of India, to issue Writ of Mandamus, forbearing the respondent from making illegal oral demand of service tax upon the petitioner.

(In All W.Ps)

For Petitioner : Mr.A.Chandrakumar

For Respondent : Mr.M.Muniasamy

COMMON ORDER

Mr.M.Muniasamy, learned standing counsel takes notice for the respondent.

2.The petitioners seek for a Mandamus to forbear the respondent from making oral demand of service tax.

3.Needless to say that there cannot be any oral demand of service tax as alleged by the petitioners and therefore, the present writ petitions filed on such apprehension cannot be entertained. If the respondent contemplates to demand service tax from the petitioners, certainly they will have to issue proceedings as per the procedure contemplated under the Revenue Enactment. Only when a demand is made in writing, the cause of service tax on goods and services challenging the same would arise to the petitioners if at all they have any cause of action sustainable in law to challenge such demand.



4. Therefore, the Writ Petitions are disposed of with liberty to the petitioners to agitate in future as and when an occasion arises for them to challenge, provided such challenge is sustainable in law. No Costs.

WEB COPY

Sd/-

Assistant Registrar (CO)

/True Copy/

Sub Assistant Registrar

To

1. The District Manager,
Tamilnadu State Marketing Corporation (TASMAC),
Karur District.
2. The District Manager,
Tamilnadu State Marketing Corporation (TASMAC),
Pudukottai District.

MS/RSK/3.2.17. 2P. 3C

W.P. (MD) Nos. 1146 to 1151 of 2017
25.01.2017