



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 23.11.2017

C O R A M

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**THE HONOURABLE MR.JUSTICE P.D.AUDIKESAVALU**

W.P. (MD) No.21516 of 2017

and

W.M.P. (MD) Nos.17797 and 17798 of 2017

Nowsathu

... Petitioner

Vs.

1. Government of India,  
Rep by its Secretary,  
Ministry of Minority Affairs,  
Haj Division,  
ISIL Building,  
V.K.Krishnavelan Bhavan,  
9, Bhagavandas Marg,  
New Delhi.

2. The Superintendent (Preventive),  
O/o. The Commissioner of GST,  
Lal Bahadur Sasthri Road,  
B.B.Kulam,  
Madurai.

... Respondents

Prayer: Writ Petition filed under Article 226 of the constitution of India, to issue a writ of Certiorari, calling for the records relating to the impugned proceedings of the 2<sup>nd</sup> respondent in C.No.V/12/37/2017HPU dated 15.09.2017 and quash the same as illegal.

For Petitioner : Mr.M.Mahaboob Athiff

For Respondents : Mr.Kathirvelu (for R1)  
Assistant Solicitor General of India  
Assisted by Mr.S.Jayasingh  
Mr.B.Vijayakarthiskeyan (for R2)

O R D E R

This Writ Petition has been filed to call for the records relating to the impugned proceedings of the 2<sup>nd</sup> respondent in C.No.V/12/37/2017HPU dated 15.09.2017 and quash the same as illegal.

2. Heard Mr.M.Mahaboob Athiff, learned counsel appearing for the petitioner and Mr.Kathirvelu, learned Assistant Solicitor General of India for R1 and Mr.B.Vijayakarthiskeyan, for R2.



3.It is submitted on behalf of the respondents that the impugned order does not fix any liability for service tax on the petitioner but merely requires certain documents to be produced by him to examine whether the service rendered by him attracts service tax or not and that it is neither a show cause notice nor a final conclusion arrived by the second respondent, and in such circumstances it is open to the petitioner to submit the documents required by the second respondent and also other materials to support of his contention that the service offered by him to the tourists does not fall under any liability for payment for service tax.

5.In view of the aforesaid submission made by the respondents before this Court, the learned counsel for the petitioner seeks permission of this Court to withdraw the Writ Petition and he has also made an endorsement to that effect.

6.Recording the said endorsement, this Writ Petition is dismissed as withdrawn with liberty to the petitioner to place all the aforesaid documents with other materials to support his claim. If any adverse order is passed against the petitioner by the second respondent, it is open to the petitioner to challenge the same in the manner recognized by law. Consequently, connected Miscellaneous Petitions are closed. No costs.

Sd/-

Assistant Registrar

/True Copy/

Sub-Assistant Registrar

To

- 1.The Secretary, The Government of India,  
Ministry of Minority Affairs,  
Haj Division, ISIL Building,  
V.K.Krishnavelan Bhavan, 9,Bhagavandas Marg, New Delhi.
- 2.The Superintendent (Preventive),  
O/o. The Commissioner of GST,  
Lal Bahathur Sasthiri Road,  
B.B.Kulam, Madurai.

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RL/3C/2P/SKN/RSK/SAR2/12/12/2017

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