

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON'BLE MS. JUSTICE J. UMA DEVI

WRIT PETITION No. 13500 of 2017

ORDER: (*Per VRS,J*)

The petitioner, who let out a property for a commercial venture, suffered an order in original, dated 15.02.2012, for payment of service tax, in terms of Section 65 (105) (zzzz) of the Finance Act, 1994. Unfortunately, he did not challenge the said order in original. Therefore, the respondents issued a demand notice, dated 22.03.2017. Immediately, the petitioner has come up with the above writ petition, challenging both the orders.

2. Heard Mr. Y.V. Srinivasan, learned counsel for the petitioner. Mr. B. Narayana Reddy, learned Assistant Solicitor General, takes notice for the respondents.

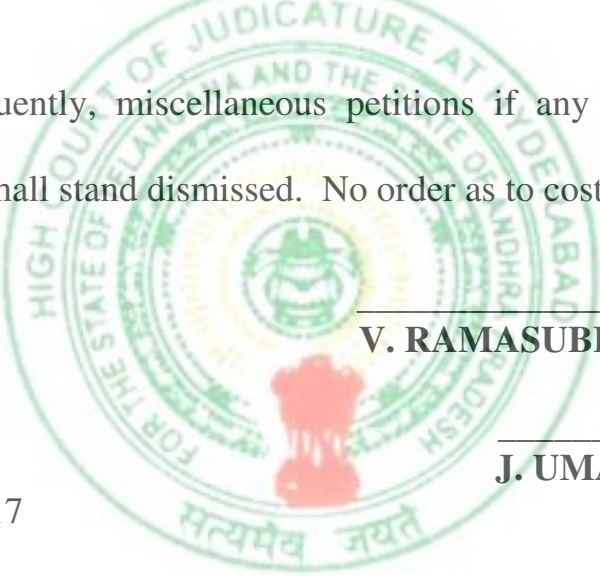
3. The period of limitation for challenging the order in original has expired long ago. For the past five years from 15.02.2012, the petitioner allowed things to drift away from him, without challenging the order in original. Therefore, he cannot challenge the demand now made.

4. The contentions of the learned counsel for the petitioner is that service tax was demanded for the period from 01.06.2007 to May, 2009 by the order in original, dated 15.02.2012, especially after

three years of the tenant vacating the property, and that when the tenancy was in force, the respondents slept without taking action against the tenant.

5. If the respondents had slept for two years, the petitioners had slept for five years from 2012. Therefore, either of the parties is not entitled now to any relief from this Court. The demand now made is in the nature of enforcement of the order, and hence, the same cannot give a fresh lease of life to the petitioner to challenge the order in original. Therefore, the Writ Petition is dismissed.

Consequently, miscellaneous petitions if any pending in the writ petition shall stand dismissed. No order as to costs.

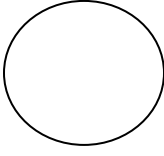


V. RAMASUBRAMANIAN, J

J. UMA DEVI, J.

17th April, 2017

cbs



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AND
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Writ Petition No. 13500 of 2017
(dismissed)

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