

Sharayu Khot.

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

NOTICE OF MOTION NO. 371 OF 2014

IN

WRIT PETITION NO. 1640 OF 2010

Commissioner of Service Tax, Raigad ...Applicant

In the matter between

M/s. Inox Air Products Ltd. ...Petitioner

Versus

The Union of India & Ors. ...Respondents

Mr. Pradeep S. Jetly, a/w Mr. J.B. Mishra, for the Applicant.

Mr. Prakash Shah, a/w Mr. Jas Sanghavi, i/by PDS Legal, for the Respondents.

**CORAM : M.S. SANKLECHA &
RIYAZ I. CHAGLA, JJ.**

DATE : 24 August 2018

ORDER :

1. This Motion has been taken out for fixing the date

for hearing of the Petition.

2. This Petition was admitted on 17th August 2010 in respect of the Petitioner's challenge to the constitutional validity of Section 65(105)(zzzz) of the Finance Act, 1994.

3. Thereafter, this very issue was a subject matter of consideration by this Court in the ***Retailer Association of India Vs. Union of India***¹. Therefore, the issue according to us, stands concluded in favour of the Applicant-Revenue and against the Respondent-Assessee.

4. Shri. Shah, the learned Counsel appearing for the Respondent seeks to dispute the position. Shri. Shah further states that the Petitioners have taken out the Chamber Summons bearing No. 143 of 2011 in this Petition so as to make the State Government and the Commissioner of Service Tax as parties to these proceedings. The Chamber Summons No. 143 of

¹ 2011 (23) S.T.R. 561 (Bom.)

2011 would be consider on its own merits, when it is taken up for consideration in its own turn.

5. In the above view, at the request of the parties, the Petition is kept for final disposal on 8th October 2018 at 3.00 p.m.

6. Motion disposed of in above terms.

[RIYAZ I. CHAGLA J.]

[M.S. SANKLECHA, J.]