

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 30.01.2018
Coram

The Hon'ble Mr.Justice T.S.Sivagnanam

Writ Petition Nos.4042 and 4043 of 2007
and M.P.Nos. 1 and 2 of 2007

Southern Region Petroleum Corporation
Contractors Welfare Association,
Represented by its Secretary,
Mr.A.Sukumaran.

.. Petitioner in both W.P.Nos.

Vs.

1.Union of India,
Ministry of Finance,
Represented by its Secretary,
South Block, New Delhi 1100 001.

2.The Commissioner of Service Tax,
6th Floor, MHU Complex,
692, Anna Salai, Nandanam,
Chennai 600 035.

3.The Director General of
Central Excise Intelligence,
Chennai Zonal Unit C-III "C" Wing,
Rajaji Bhavan, Besant Nagar,
Chennai 600 090.

... Respondents in both W.P.Nos.

Writ Petition No.4042 of 2007, filed under Article 226 of the Constitution of India, for issuance of Writ of Prohibition, Prohibiting the respondents and their officers from collecting or levying or demanding service tax on construction services involving works contract with effect from 10.09.2004 under Section 65(105) (zzq) of the Finance Act, 1994, as far as the members of the petitioner's Association is concerned.

Writ Petition No.4043 of 2007, filed under Article 226 of the Constitution of India, for issuance of Writ of Declaration, declaring levy of service tax on commercial or industrial construction services as defined in Section 65 (30a) with effect from 10.09.2005 to 15.06.2005 and under Section 65 (25b) with effect from 16.06.2005 as ultra vires Articles 14, 19 (1)(g) and Article 265 of the Constitution of India insofar as works contract carried out by the members of the petitioner's Association is concerned.

For Petitioner : Mr.T.Mohan for
in both W.P.Nos. Mr.Nitin Jayachander

For Respondents : Mr.A.P.Srinivas
in both W.P.Nos. Senior Standing Counsel

COMMON ORDER

Heard Mr.T.Mohan, the learned counsel appearing for Mr.Nitin Jayachander, the learned counsel appearing for the petitioner and Mr.A.P.Srinivas, the learned Senior Standing Counsel appearing for the respondents.

2. In the light of the decision of the Hon'ble Supreme Court, in the case of Commissioner of C.EX. & CUS., Kerala Vs. Larsen & Toubro Ltd., reported in 2015 (39) S.T.R. 913 (S.C), these Writ Petitions stand disposed of in terms of the said judgment, and it is open to the individual members of the Association to take appropriate stand, as and when, any action is taken by the Department, in terms of the observations made by the Hon'ble Supreme Court in the decision referred supra. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

dna

To

1.The Secretary Union of India,
Ministry of Finance,
South Block, New Delhi 1100 001.

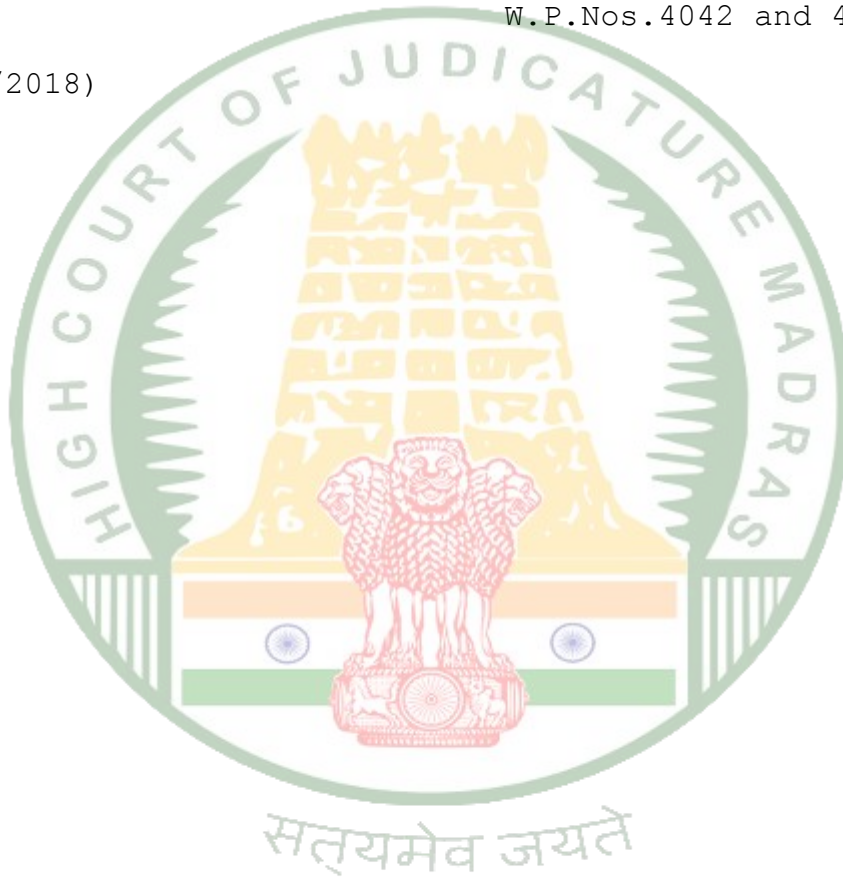
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Rajaji Bhavan, Besant Nagar,
Chennai 600 090.

+lcc to Mr.A.P.Srinivas, Advocate, S.R.No.7071
+lcc to Mr.C.Saravanan, Advocate, S.R.No.7268

W.P.Nos.4042 and 4043 of 2007

CA(CO)
RRK(26/02/2018)



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