

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.04.2018

CORAM

THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P.Nos.13477 and 13478 of 2006
and WMP.Nos.15055 and 15056 of 2006

M/s.VNS Leather Exports Pvt.Ltd.,
rep.by Director.S.C.Sanjeev Kumar,
25, C.M.Gramani Street,
Periamet, Chennai 600 003. .. Petitioner in W.P.No.13477 of 2006

M/s.Sambandam and Sons,
rep.by its Managing Director,
M.S.Chandrasekaran,
No.6/25, C.M.Gramani Street,
Periamet, Chennai 600 003. .. Petitioner in W.P.No.13478 of 2006
Vs.

- 1.Union of India represented by
Secretary to Government,
Department of Revenue,
Ministry of Finance, North Block,
New Delhi 110 001.
- 2.The Chairman,
Central Board of Excise and Customs,
North Block, New Delhi 110 001.
- 3.The Clerk Commissioner of
Central Excise, Government of India,
No.26/1, Uthamar Gandhi Salai,
Nungambakkam, Chennai 600 034.
- 4.The Superintendent (Service Tax)
SIV Cell, Office of the Commissioner of Service Tax,
MHU Complex, Nandanam, No.692, Anna Salai,
Chennai 35. .. Respondents in both W.Ps.

Prayer in both W.Ps.: Writ Petitions filed under Article 226 of the Constitution of India, praying for issuance of a Writ of declaration, declaring the provisions of Explanation to Section 65(105) of the Finance Act, 1994 as introduced by Finance Act, 2005, and Rule 2(1)(d) (iv) of the Service Tax Rules, 1994 as introduced by Notification No.23/2005 ST dated 07.06.2005 (till the date of omission) as beyond the legislative competence of the Parliament and as being violative of Articles 14, 19(1)(g), 245 and 265 of the Constitution of India.

For Petitioner : No Appearance
(in both cases)
For R1 : M/s.S.Udayakumar
For R2 to R4 : M/s.M.S.Govindarajan

COMMON ORDER

When the cases were taken up for hearing on 12.04.2018, there was no representation for the petitioners and hence, these cases were directed to be listed under the caption for dismissal on 17.04.2018. Even today, (17.04.2018), there is no representation on behalf of the petitioners either in person or through the learned counsel on record. Therefore, these writ petitions are dismissed for non prosecution. No costs. Consequently, the connected miscellaneous petitions are closed.

17.04.2018

vga

To

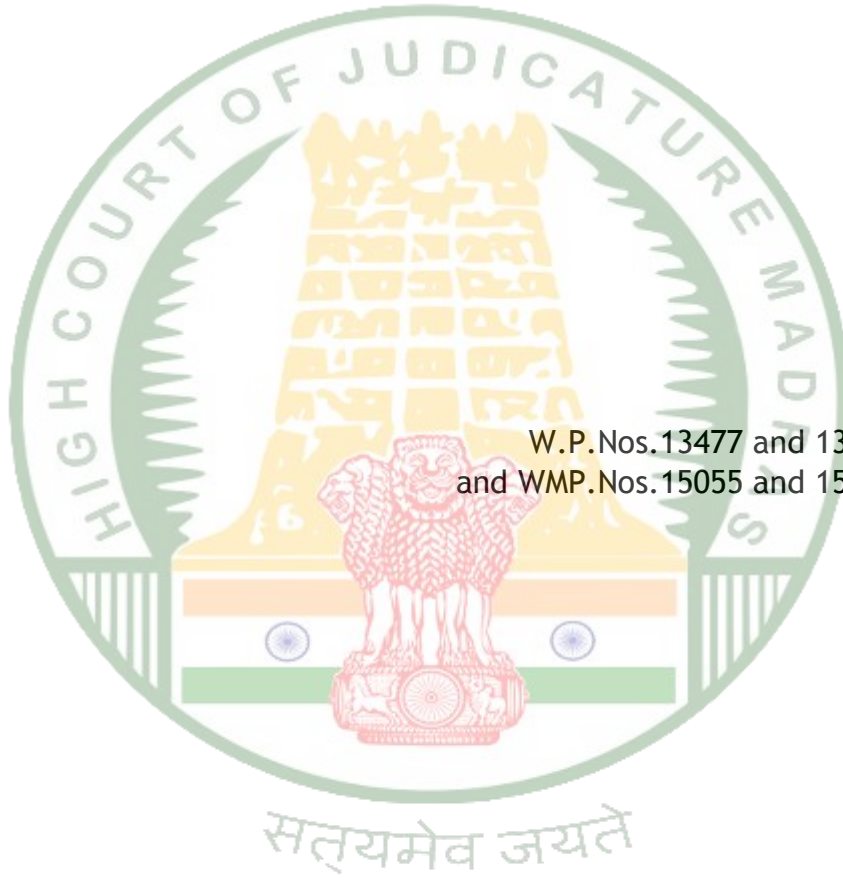
- 1.The Secretary to Government,
Union of India,
Department of Revenue,
Ministry of Finance, North Block,
New Delhi 110 001.
- 2.The Chairman,
Central Board of Excise and Customs,
North Block, New Delhi 110 001.
- 3.The Clerk Commissioner of
Central Excise, Government of India,
No.26/1, Uthamar Gandhi Salai,
Nungambakkam, Chennai 600 034.
- 4.The Superintendent (Service Tax) SIV Cell,
Office of the Commissioner of Service Tax,
MHU Complex, Nandanam, No.692,
Anna Salai, Chennai 35.



WEB COPY

M.DHANDAPANI.J.

vga



W.P.Nos.13477 and 13478 of 2006
and WMP.Nos.15055 and 15056 of 2006

WEB COPY

17.04.2018