BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 10.01.2018

CORAM :

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)Nos.23359 & 23360 of 2017
and
WMP(MD)Nos.19628 & 19629 of 2017

P.Anuradha ... Petitioner in WP(MD)No.23359 of 2017

K.R.Raja ... Petitioner in WP(MD)No.23360 of 2017

Vs.

1. Union of India,
   Rep.by its Secretary,
   Ministry of Finance,
   Department of Revenue,
   New Delhi.

2. The Commissioner of Central Excise,
   Central Revenue Buildings,
   Bibikulam, Madurai.

3. The Superintendent of Central Excise,
   Office of the Superintendent Central GST and Central Excise,
   Sivagangai range, 175-1, Gandhi Road,
   Sivagangai.

... Respondents in both writ petitions.

Common Prayer: Writ Petitions are filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari to call for the entire records pertaining to the impugned orders of the third respondent in OC.Nos.173 & 174 of 2017 dated 10.11.2017 and quash the same.

For Petitioner in both writ petitions : Mr.J.Anandhakumar

For Respondents in both writ petitions : Mr.V.Kathirvel,
Assistant Solicitor General of India
Assisted by Mr.C.Nandagopal for R1
Mr.R.Aravindan,
Senior Standing Counsel for R2 & R3

O R D E R

The writ petitioners are registered Class I Contractors with the Public Works Department, Government of Tamil Nadu. The third respondent issued the impugned communication dated 10.11.2017 calling upon the writ petitioner to pay certain sum towards service tax dues. The said demand is questioned in this writ petition.

2.Heard the learned counsel on either side.

3.The learned counsel appearing for the writ petitioner pointed out that the Government of India issued Notification No.25 of 2012, dated 20.06.2012 exempting services provided by way of construction, erection, alteration of a road, bridge, terminal for transportation for use by general public from the levy of service tax. This notification though dated 20.06.2012 was issued on a retrospective basis, covering the period from 2005-2006.

4.In view of the said exemption notification dated 20.06.2012, the impugned communications are liable to be quashed. They are accordingly quashed. These writ petitions are allowed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar (CS-II)

/True Copy/

Sub Assistant Registrar

To

1. The Secretary, Union of India,
   Ministry of Finance,
   Department of Revenue,New Delhi.

2. The Commissioner of Central Excise,
   Central Revenue Buildings,
   Bibikulam, Madurai.

3. The Superintendent of Central Excise,
   Office of the Superintendent Central
   GST and Central Excise,
   Sivagangai range, 175-1, Gandhi Road,
   Sivagangai.

+ 4 CC TO Mr.C.NANDAGOPAL, ADVOCATE IN SR No. 41562, 41561
+ 2 CC TO Mr.J.ANANDKUMAR, ADVOCATE IN SR No. 41814, 41813
+ 1 CC TO Mr.R.ARAVINDAN, ADVOCATE IN SR No. 41895

SKM
TE/GT/SAR-4 : 30/01/2018 : 2P/11C

W.P(MD)No.23359 & 23360 of 2017 and
WMP(MD)Nos.19628 & 19629 of 2017
10.01.2018