IN THE HIGH COURT OF JUDICATURE AT HYDERABAD
FOR THE STATE OF TELANGANA AND THE STATE OF ANDHRA PRADESH

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
THE HON'BLE MS.JUSTICE J. UMA DEVI

WRIT PETITION Nos.14841, 14867, 14892, 14940, 14948, 14975, 14979 and 14981 of 2018

Date:30.04.2018

WRIT PETITION No. OF 2018:

Between:

...Petitioner

Vs.

.. Respondents

AND

WRIT PETITION No. OF 2018:

Between:

...Petitioner

Vs.

.. Respondents

For Petitioners : Mr.G.Narender Chetty

For Respondent : Mr.Shaik Jeelani Basha and Mr.S.Suribabu

Gist :

Head Note :

Cases Referred :

HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON'BLE MS.JUSTICE J. UMA DEVI

WRIT PETITION Nos.14841, 14867, 14892, 14940, 14948, 14975, 14979 and 14981 of 2018

COMMON ORDER: *(per V. Ramasubramanian, J)*

Challenging a demand for payment of service tax on the royalty charges paid by the petitioners to the State Government, in respect of the mining leases taken by them, the petitioners have come up with the above writ petitions.

2. Heard Mr.Harish Kumar Rasineni, learned counsel for the petitioners and Mr.B.Narasimha Sarma, learned senior standing counsel appearing for the respondents.

3. The issues raised in these writ petitions, is covered by a judgment of another Bench of this Court dated 04.01.2018 in WP Nos.44679 of 2017 and Batch. The last two paragraphs of the said order, if reproduced, will make things clear. Hence, they are reproduced as follows:

> "Mr.S.Ravi, learned Senior Counsel appearing for Mr.N.Vijay, learned Counsel for the petitioners, has tried to persuade us to admit the Writ Petition and adjudicate the same on merits. However, we do not feel persuaded to accept this request in view of the stand taken by the respondents that they will not enforce the impugned orders and instead, they will pass the assessment orders after considering the detailed objections that may be filed by the petitioners against the proposed levy of service tax.
>
> Accordingly, without expressing any opinion on the Notification, dated 20-06-2012, issued by the Government of India based on which the respondents are seeking to fasten the liability of payment of service tax on them, the Writ Petitions are disposed of, by permitting the petitioners to file their detailed objections against the proposed levy within two weeks from the date of receipt of this order. On receipt of such objections, respondent No.3 shall give an opportunity of personal hearing to the petitioners and thereafter, take appropriate decision. In the event, respondent No.3 proposes to pass the assessment orders, he shall call for

> the details from the petitioners, pass the assessment orders and communicate the same to them. For a period of three weeks from the date of service of the assessment orders, respondent No.3 shall not take coercive steps. It is needless to observe that if the petitioners feel aggrieved by the assessment orders that may be passed by respondent No.3, they shall be free to avail appropriate remedies in accordance with law."

4. In the light of the limited nature of disposal that this Court has made in the aforesaid case, which squarely applies to the facts of these cases, these writ petitions are also disposed of, permitting the petitioners to file their detailed objections against the proposed levy within two (2) weeks from the date of receipt of a copy of this order. Upon receipt of such objections, the concerned Officer shall give an opportunity of personal hearing and pass appropriate orders. For a period of three (3) weeks from the date of service of the assessment orders, the assessment order shall not be enforced through coercive steps, to enable the petitioners to work out their alternative remedies.

5. The Writ Petitions are disposed of accordingly. As a sequel thereto, miscellaneous petitions, if any, pending shall stand dismissed. No order as to costs.

V. RAMASUBRAMANIAN, J

J. UMA DEVI, J

April 30, 2018
KTL