

**THE HON'BLE SRI JUSTICE SANJAY KUMAR
AND
THE HON'BLE SRI JUSTICE P. KESHAVA RAO**

WRIT PETITION No. 42560 OF 2017

ORDER: (per the Hon'ble Sri Justice Sanjay Kumar)

The prayer in the writ petition reads as under:

“For the reasons stated in the accompanying affidavit, it is prayed that the Hon'ble Court be pleased to issue a writ, order or direction one in the nature of Mandamus declaring the notice dated 23.11.2017 issued by the 1st respondent in C.No.IV/15/04/2017-ADJ, wherein he proposed to levy service tax on the 'Legal Consultancy Services' provided by the petitioner for the period 2012-13, as bad in law, arbitrary, mechanical, violative of principles of natural justice, without jurisdiction, barred by limitation and in direct violation of the interim orders passed by this Hon'ble Court, and consequently set aside the same and pass such other order or orders as it deems fit and proper in the circumstances of the case.”

By order dated 15.12.2017, this Court took note of the submission made by Sri B.Narasimha Sarma, learned senior standing counsel for the Revenue, that he would instruct the officers concerned as the impugned show cause notice was *prima facie* contrary to Notification Nos.25 and 30 of 2012 dated 20.06.2012 and accordingly directed the respondents not to proceed further pursuant to the impugned show cause notice.

Today, Sri B. Narasimha Sarma, learned senior standing counsel, placed before us the proceedings dated 18.01.2018 of the Assistant Commissioner of Central Taxes, Secunderabad Commissionerate, stating to the effect that the show cause notice dated 23.11.2017 stood withdrawn.

In the light of the aforestated development, the cause in the writ petition does not survive for consideration on merits.

The writ petition is accordingly closed.

Pending miscellaneous petitions, if any, shall also stand closed. No order as to costs.

SANJAY KUMAR, J

P. KESHAVA RAO, J

Date: 23.01.2018
ES/CCM