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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

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\+ **W.P.(C) 10960/2017**

M/S MADRAS BAR ASSOCIATION ..... Petitioner

versus

UNION OF INDIA & ANR ..... Respondents

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W.P.(C) 10961/2017

M/S MADRAS BAR ASSOCIATION ..... Petitioner

versus

UNION OF INDIA & ANR ..... Respondents

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W.P.(C) 10962/2017

M/S MADRAS BAR ASSOCIATION ..... Petitioner

versus

UNION OF INDIA & ANR ..... Respondents

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W.P.(C) 10963/2017

SENIOR ADVOCATES ASSOCIATION, PUNJAB AND HARYANA HIGH COURT, CHANDIGARH ..... Petitioner

versus

UNION OF INDIA ..... Respondent

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W.P.(C) 10964/2017

SHASHI NANDAN ..... Petitioner

versus

UNION OF INDIA & ORS ..... Respondents

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W.P.(C) 10965/2017

ALL INDIA FEDERATION OF TAX PRACTITIONERS (REGD) & ANR ..... Petitioners

versus

UNION OF INDIA & ORS ..... Respondents

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W.P.(C) 10969/2017

SHRI PERCY CAWAS KAVINA ..... Petitioner

versus

UNION OF INDIA & ORS ..... Respondents

AND

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W.P.(C) 10970/2017

THE KERALA HIGH COURT SENIOR ADVOCATES ASSOCIATION & ANR ..... Petitioners

versus

UNION OF INDIA & ANR ..... Respondents

Present: Mr. Vipin Gogia, Advocate for petitioner in Item No.38.
Mr. Tarun Gulati, Advocate with Mr. Sparsh Bhargava, Mr. Vipin Upadhyay and Mr. Vasu Nigam, Advocates for the petitioner in Item No.39.
Ms. Prem Lata Bansal, Sr. Advocate/petitioner no.2 in person with Mr. Ruchir Bhatia, Mr. Ram Avtar Bansal, Mr. Sanjay Sharma and Mr. Yudhvir Dalal, Advocates.
Mr. Hitendra Nath Rath, Advocate for petitioner no.1 in Item No.40.
Dr. K.P. Kylashanatha Pillay, Sr. Adv. with Ms. Rashmi Singhania, Advocate for petitioners in Item No.42.
Mr. Harpreet Singh, Sr. Standing Counsel for respondent in Item No.39.
Mr. Deepak Anand, Jr. Standing Counsel for R-3 in Item No.40.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE A. K. CHAWLA

O R D E R

% **09.04.2018**

The issue concerns levying of service tax on Senior Advocates for the period 01.04.2016 to 05.06.2016 on reverse charge basis.

This Court is informed that as the writ petitions (W.P.(C) 2891/2016 and 2892/2016) *(Delhi High Court Bar Association & Anr. vs. Union of India & Ors.' and connected cases)* dealt with the same issue and disposed of the proceedings on 18.09.2017

In those writ petitions i.e. '*Delhi High Court Bar Association & Anr.' and connected cases* (supra) this Court by its final order of 18.09.2017 stated as follows:-

> *"1. Pursuant to the order dated 28th August 2017, Mr.Harpreet Singh, the learned counsel for the Respondents, states, on instructions, that as far as the period from 1st April 2016 to 5th June 2016 is concerned, the Respondents would still insist on collecting service tax from Senior Advocates on forward charge basis.*
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> *2. Counsel for the Petitioner points out that this Court, on 1st April 2016, passed an interim order whereby the impugned notifications were stayed but the Respondents were permitted to continue collecting service tax on reverse charge basis in respect of the fees payable to the Senior Advocates under the Notification No. 30/2012-ST dated 20th June 2012.*
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> *3. In that view of the matter, since the above interim order became effective with effect from 1st April 2016 itself and is applicable to all Senior Advocates, the question of the Department now raising any demand for the period 1st April 2016 to 5th June 2016 does not arise. There is no prejudice caused to the Department for the simple reason that the service tax from 1st April 2016 itself ought to have been collected on reverse charge basis. If any client who has paid the fees of the Senior Advocate, has failed to make payment of the corresponding service tax on reverse charge basis, it*

would be open to the Department to proceed against such client to recover the service tax in accordance with law.

4. The Court clarifies that the interim order dated 1st April 2016 is made absolute and will preclude the Respondents from hereafter raising any demand of service tax on a Senior Advocate in respect of the fees paid to such Senior Advocate for the period 1st April 2016 to 5th June 2016.

5. The writ petitions and the applications are accordingly disposed of."

These writ petitions claim identical reliefs. The writ petitions are disposed of in the light of the above order which shall be applicable to the individual petitioners in these cases.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

APRIL 09, 2018
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