

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.10.2019

CORAM :

The Hon'ble Dr.VINEET KOTHARI, ACTING CHIEF JUSTICE

AND

The Hon'ble Mr.JUSTICE C.SARAVANAN

W.P.No.18452 and 18453 of 2000

Castrol India Ltd,
781-785
Anna Salai,
Chennai - 600 002

..... Petitioner in both the Writ Petitions

-vs-

1. Union of India,
Ministry of Finance,
New Delhi.

2. The Commissioner of Central Excise,
(Service Tax Cell),
Chennai

.. Respondents in both the Writ Petitions

W.P.No.18452 of 2000: Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Mandamus directing the respondents to forthwith refund to the petitioner a sum of RS.48,61,556/- being the payment of Service Tax made pursuant to the direction of the Hon'ble Supreme Court of India in the case of Laghu Udyog Bharati and Others vs Union of India and another dated 27.07.1999.

W.P.No18453 of 2000: Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Declaration declaring the provisions of sections 116 and 117 of the Chapter 5 of the Finance Act, 2000 to be ultra vires the Constitution of India insofar as they seek to impose the burden of collection and liability to pay Service Tax on the person who avails the services provided by Goods Transport Operators and Clearing and Forwarding Agents and recover insofar as the petitioner is concern.

For Petitioner : Mr.Gowtham S. Raman
for M/s.P.S.Raman

For Respondents: No appearance

COMMON ORDER

(Order of the Court was made by he Hon'ble Acting Chief Justice)

When the matter is taken up today for hearing, the Learned counsel for the petitioner submits that in view of the Amendments by the Finance Act, 2000, both the writ petitions have become infructuous. He has also made an endorsement to that effect.

2. None appears for the respondents to oppose this submission.

3. In view of the endorsement made by the learned counsel for the petitioner, both the writ petitions are dismissed as withdrawn. No costs.

-s/d-

Assistant Registrar (CS-I)

True Copy

Sub-Assistant Registrar

sr

To

1. Union of India,
Ministry of Finance,
New Delhi.

2. The Commissioner of Central Excise,
(Service Tax Cell),
Chennai

+1 CC to M/s. Hema Muralikrishnan, sr 87059.

सत्यमेव जयते

W.P.No.18452 and 18453 of 2000

RSK (CO)

SP (12/11/2019)

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