IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.09.2019

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.No.12107 of 2013
and
M.P.No.1 of 2013

G.Susila ... Petitioner

Vs.

1.Union of India,
Rep. by the Secretary to Government,
Ministry of Finance,
New Delhi.

2.The Commissioner,
Central Excise and Service Tax,
Vellore.

3.The Commissioner,
Ranipet Municipality,
Ranipet. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of Writ of Certiorari, calling for the entire records in pursuant to the proceedings of the 3rd respondent vide Na.Ka.No.4491/2011/A3 dated 05.02.2013 in so far as demanding the petitioner to pay Rs.5,20,952/- as service tax as a condition for renewal of the contract of right to collect toll from the Tanker Lorries which they filling Water from the Palar River Pump House of Ranipet Municipality for the year 2013-2014 is concerned and quash the same.

For Petitioner : No Appearance

For Respondents: No Appearance (for R1 & R2)

Mr.S.Salai Geethan (for R3)
for Mr.Jayaprakash Narayanan,
Special Government Pleader

ORDER

The petitioner has challenged notices of demand imposing service tax for the periods 2012-2013 and 2013-2014.

2.Contracts were being awarded for collecting toll from Tanker Lorries for filling Water from Palar River Pump House of Ranipet Municipality for the period from 01.04.2012 to

31.03.2013. Such a contract was awarded to the petitioner on payment of a sum of Rs.20,56,000/- with service tax at the rate of 12% plus payment of 1% under Section 206(c) of the Income Tax Act. A portion of the service tax was required to be paid upon award of the contract and the balance over six equal instalments, along with interest.

3.When the time came to renew the contract, proceedings were initiated on 22.02.2013 calling upon the petitioner to remit the balance of service tax payable, as a pre-condition for such renewal. However, the petitioner cites Notification dated 20.06.2012, which, according to her, exempts various services from the levy of service tax. According to her, this exemption is applicable to her and as such the demand of the 3rd respondent for service tax is not tenable.

4.No counter has been filed by the 3rd respondent represented by Mr.S.Salai Geethan, learned counsel for Mr.Jayaprakash Narayanan, learned Special Government Pleader.

5.On a perusal of the writ petition, it appears to me that nothing survives as far as the present writ petition is concerned, since the impugned demand has been raised as a pre-condition for renewal of contract for the period 01.04.2012 to 31.03.2013. There has been no stay granted with respect to the recovery of the demand or any interim protection granted whatsoever and neither of the counsels are before me to throw any light on this aspect of the matter as well. Hence, as on date, this Court is in the dark as to what has transpired thereafter.

6.This writ petition is dismissed as infructuous. No costs. Consequently, connected miscellaneous petition is closed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

vs
To

1.The Secretary to Government,
Ministry of Finance,
New Delhi.

2.The Commissioner,
Central Excise and Service Tax,
Vellore.

3.The Commissioner,
Ranipet Municipality,
Ranipet.

+1 CC to Mr.B. Rabu Manohar, Advocate sr 83889.

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PPA(CO)
SP(12/11/2019)