

IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 24.06.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.Nos.16755 & 16756 of 2003

M/s.Cosmopolitan Club,
Rep. by its Secretary,
Anna Salai, Chennai - 6000002. ...Petitioner in all WPs

Vs

1. The Superintendent of Central Excise,
Service Tax Cell, Group C
473, Anna Salai, Nandanam,
Chennai - 600035.
2. The Union of India,
Rep. by the Secretary,
Ministry of Finance, North Block,
New Delhi -1. ...Respondents in all WPs

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India, praying to issue a Writ of Mandamus, forbearing the first respondent herein from imposing service tax in respect of the Beauty Parlour/Health and Fitness Centre conducted by the petitioner for the exclusive benefit of its members in the absence of a charging provision.

For Petitioner : Mr.B.Raveendran
(in all WPs)

For Respondents: Mrs.Hema Muralikrishnan, SSC
(in all WPs)

O R D E R

Today, when the matter is taken up for consideration, the learned counsel for the petitioner submitted that the relief sought for in the present writ petitions has become infructuous. He has also made an endorsement to that effect.

2. Recording the submission and the endorsement made by the learned counsel for the petitioner, the writ petitions are dismissed as infructuous. No costs.

Sd/-
Assistant Registrar (CS)

//True Copy//

Sub Assistant Registrar

hvk

To

1. The Superintendent of Central Excise,
Service Tax Cell, Group C
473, Anna Salai, Nandanam,
Chennai - 600035.

2. The Secretary,
The Union of India,
Ministry of Finance, North Block,
New Delhi -1.

+1cc to Mrs.Hema Muralikrishnan , Advocate SR.No. 51907
W.P.Nos.16755 & 16756 of 2003

A.SK(30/07/2019)