

IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 27.02.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

WP.Nos.35086 to 35092 of 2003

W.P.No.35086 of 2003:

M/s.Kanchi Foto Fast Pvt. Ltd.,
Rep. by its Managing Partner,
Mr.A.P.Srinivasan,
No.83, Annai Indira Gandhi Salai,
Kanchipuram - 631502.Petitioner

Vs

1. Union of India,
Rep. by its Secretary,
Ministry of Finance,
Department of Revenue,
New Delhi.
2. The Superintendent of Central Excise
Kanchipuram Range,
Office of the Superintendent of
Central Excise,
No.73-A, Mettu Street,
Kanchipuram - 631501.Respondents

W.P.No.35087 of 2003:

M/s.Pan Foto Fast Pvt Ltd.,
rep. by its Director
Mr.A.P.Srinivasan
No.12, Muthu Vinayagar Koil Street,
Thiruvannamalai - 606 601. Petitioner

- Vs -

1. Union of India,
Rep. by its Secretary,
Ministry of Finance,
Department of Revenue,
New Delhi.

2. The Superintendent of Central Excise
Thiruvannamalai Range,
Office of the Superintendent of
Central Excise,
No.21, Kumara Koil Street,
Thiruvannamalai - 606601

...Respondents

W.P.No.35088 of 2003:

M/s.Vellore Foto Fast Colour Ltd.,
Rep. by its Partner,
Mr.A.P.Deereeswara Babu,
No.52, K.K.V.Maligai,
Krishnagiri Road,
Thirupathur - 635 601

...Petitioner

Vs

1. Union of India,
Rep. by its Secretary,
Ministry of Finance,
Department of Revenue,
New Delhi.

2. The Deputy Commissioner of Central Excise
Service Tax Cell,
Office of the Assistant Commissioner of
Central Excise,
Vellore Division,
Vellore

...Respondents

W.P.No.35089 of 2003:

M/s.Foto Fast Colour Lab
Rep. by its Proprietor,
Mr.A.P.Srinivasan,
No.13, Marine Cafe I Floor,
Officers Lane,
Vellore - 632 001
Vellore District

...Petitioner

Vs

1. Union of India,
Rep. by its Secretary,
Ministry of Finance,
Department of Revenue,
New Delhi.

WEB COPY

2. The Deputy Commissioner of Central Excise
Service Tax Cell,
Office of the Assistant Commissioner of
Central Excise,
Vellore Division,
Vellore

...Respondents

W.P.No.35090 of 2003:

M/s.Foto Fast Colour Centre,
Rep. by its Proprietor,
Mr.A.P.Deereeswara Babu,
No.1/2, GPH Road,
Vellore - 632 001
Vellore District

...Petitioner

Vs

1. Union of India,
Rep. by its Secretary,
Ministry of Finance,
Department of Revenue,
New Delhi.
2. The Deputy Commissioner of Central Excise
Service Tax Cell,
Office of the Assistant Commissioner of
Central Excise,
Vellore Division,
Vellore

...Respondents

W.P.No.35091 of 2003:

M/s.Future Foto Fast Pvt Ltd.,
Rep. by its Managing Partner,
Mr.A.P.Srinivasan,
Officers Lane,
Vellore
Vellore District

...Petitioner

Vs

1. Union of India,
Rep. by its Secretary,
Ministry of Finance,
Department of Revenue,
New Delhi.

2. The Deputy Commissioner of Central Excise
Service Tax Cell,
Office of the Assistant Commissioner of
Central Excise,
Vellore Division,
Vellore

...Respondents

W.P.No.35092 of 2003:

M/s.Printwel Colour Lab,
Rep. by its Proprietor,
Mr.A.B.Pandurangan,
No.1/2, GPH Road,
Vellore - 632 001
Vellore District

...Petitioner

Vs

1. Union of India,
Rep. by its Secretary,
Ministry of Finance,
Department of Revenue,
New Delhi.

2. The Deputy Commissioner of Central Excise
Service Tax Cell,
Office of the Assistant Commissioner of
Central Excise,
Vellore Division,
Vellore

...Respondents

COMMON PRAYER: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of declaration declaring that the levy of service tax by the 1st respondent on the value of the materials that stand transferred for the period commencing from 01.07.2001 to 30.06.2003 on the service contract of photography and the levy of service tax on the works contract of photography is illegal and unconstitutional in view of the 46th Constitutional Amendment bringing the works contract into the definition of the sale.

For Petitioner : No Appearance
(in all WPs)

For Respondents: Mr.J.Madana Gopal Rao, SCGSC
(in all WPs) for R1

Ms.B.Priyanka
for Mrs.R.Hemalatha, SSC
for R2

C O M M O N O R D E R

When the matter was listed on 06.02.2019, the learned counsel for the petitioner represented that he had returned the papers to the petitioner. Hence, the name of the petitioner was directed to be printed in the cause list and the matter was directed to be listed today.

2. Today, when the matter was called, there is no representation for the petitioner. Hence, all the Writ Petitions are dismissed for default. No costs.

Sd/-
Assistant Registrar(CCC)

//True Copy//

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To

Sub Assistant Registrar

1. The Secretary,
Union of India,
Ministry of Finance,
Department of Revenue, New Delhi.
2. The Superintendent of Central Excise
Kanchipuram Range,
Office of the Superintendent of
Central Excise,
No.73-A, Mettu Street,
Kanchipuram - 631501.
3. The Superintendent of Central Excise
Thiruvannamalai Range,
Office of the Superintendent of
Central Excise,
No.21, Kumara Koil Street,
Thiruvannamalai - 606 601.
4. The Deputy Commissioner of Central Excise
Service Tax Cell,
Office of the Assistant Commissioner of
Central Excise,
Vellore Division, Vellore

+1 cc to M/s.R.Hemalatha, Advocate, S.R.No.18465

WP.Nos.35086 to 35092 of 2003

GJ-II(CO)
SSM(03/04/2019).