

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.12.2019

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.24978 of 2010
and M.P.Nos.1 & 2 of 2010

M/s.Vijayalatha and Co.,
rep.by its Partner,
Engineers & Builders,
2/94, Old Post Office Street,
Vembadithalam 637 504.

... Petitioner

vs.

1.Union of India Rep.by its Secretary,
Ministry of Finance,
Department of Revenue,
Govt.of India,
North Block, New Delhi 110 001.

2.Assistant Commissioner,
Office of the Assistant Commissioner of Central Excise,
Salem 1 Division,
Theerthamalai Chambers,
New Bus Stand (West) Salem, 636 004.

... Respondent

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, to declare Explanation in Sl.No.7 of Notification No.1/2006-ST dated 01.03.2006 as ultra vires Sections 65(105)(zzq) and 65 (105) zzh) 66 and 67 of the Finance Act, 1994 as amended and also ultra vires Article 14 and 265 of the Constitution of India.

For Petitioner : Mr.B.Raveendran
For Respondents : M/s.Hema Murali Krishnan
Sr.Standing Counsel.

O R D E R

The petitioner has challenged the valid notification No.1/2006-ST dated 01.03.2006 as ultra vires Sections 65(105) (zzq) and 65 (105) zzh) 66 and 67 of the Finance Act, 1994 as amended and also ultra vires Article 14 and 265 of the Constitution of India.

2. It is submitted by the learned counsel for both sides that the issue is squarely covered in terms of Hon'ble

Supreme Court in Commissioner of Service Tax vs. Bhayana Builders (P) Ltd., 2018(10) G.S.T.L.118 (S.C.)

3. In view of the same, the writ petition is disposed with a direction to the second respondent to complete the proceedings in the show cause notice in C.No.V/15/WC/10 /2010 dated 11.10.2010, within a period of three months from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS-I)

//True Copy//

Sub Assistant Registrar

kkd

To

1.Union of India Rep.by its Secretary,
Ministry of Finance,
Department of Revenue,
Govt.of India,
North Block, New Delhi 110 001.

2.Assistant Commissioner,
Office of the Assistant Commissioner of Central Excise,
Salem 1 Division,
Theerthamalai Chambers,
New Bus Stand (West) Salem, 636 004.

+lcc to Mr.Hema Muralikrishnan, Advocate, S.R.No. 102700
+lcc to Mr.B.Raveendran, Advocate, S.R.No.102619

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VG II(CO)
GN(28/01/2020)