

IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 08.07.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.6891 of 2011
& MP.No.1 of 2011

Mr.S.Narasimman

...Petitioner

-Vs-

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

2. The Assistant Commissioner of Central Excise,
Ranipet Division,
Ranipet 632 001.

...Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records relating to the impugned order in C.No.IV/16/306/2009-S.Tax (ADJ) dt. 13.01.2010, of the second respondent, quash the same.

For Petitioner : Mr.R.Saravanakumar

For Respondents: Mrs.R.Hemalatha,
SSC

O R D E R

The order impugned in the present writ petition pertains to demand of service tax under the category of management, maintenance and repair service. The relevant period for the demand is from October 2008 to January 2009. The pending writ petition, Section 97 of the Finance Act 1994, came to be inserted whereby, the payment of service tax to the management maintenance and repair service was exempted. Since the period for which the service tax has been claimed in the present writ petition falls within the period which the amendment has extended the exemption, the impugned order is liable to be set aside.

2. Accordingly, the notice dated 13.01.2010 on the file of the Assistant Commissioner of Central Excise, Ranipet Division, is set aside and the writ petition is allowed. No Costs. Consequently, connected miscellaneous petition is closed.

Pkn

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

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

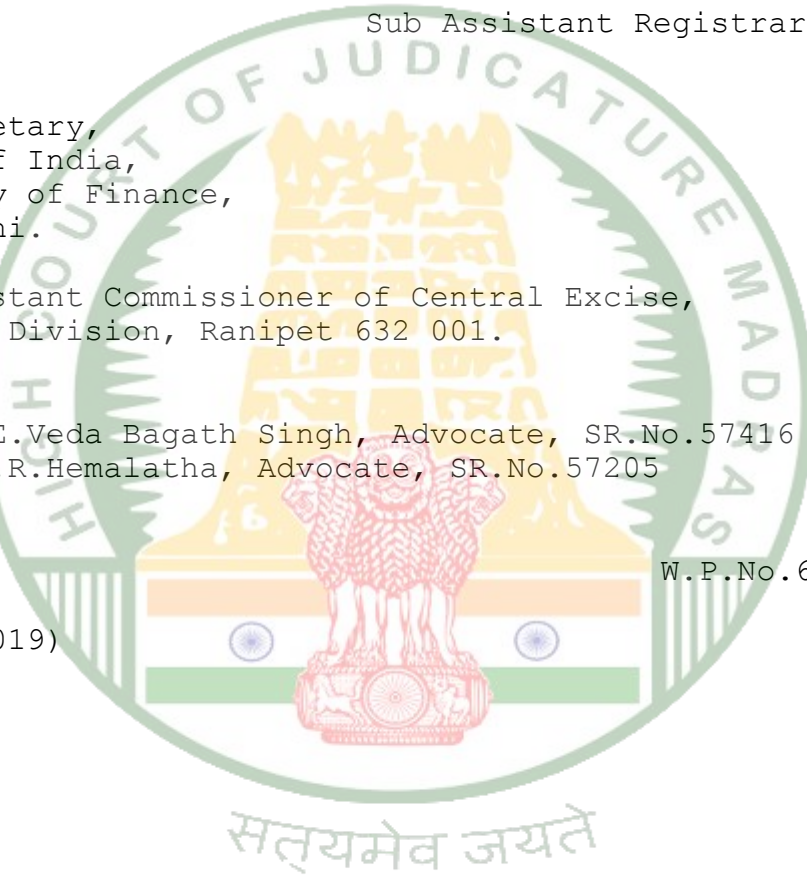
2. The Assistant Commissioner of Central Excise,
Ranipet Division, Ranipet 632 001.

+1cc to Mr.E.Veda Bagath Singh, Advocate, SR.No.57416

+1cc to M/s.R.Hemalatha, Advocate, SR.No.57205

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Kak(13/09/2019)



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