

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.10.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.31585 of 2018

and

W.M.P.Nos.36810 & 36816 of 2018

A.Raju
S/o.Arumugam

...Petitioner

vs.

- 1.The Managing Director
TASMAC, CMDA Tower, Egmore
Chennai-600 008.
- 2.The District Manager / Deputy Collector
TASMAC, Erode.
- 3.The Assistant Commissioner of Service Tax
81, Bharathi Nagar, Soolai
Erode- 638 004.

...Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records in circular passed by the 2nd respondent in Na.Ka.855/2015/R1 dated 27.09.2017 and notice issued by the 2nd respondent in Na.Ka.855/2015/R1 dated 27.09.2017 and quash the same.

For Petitioner : Mr.M.Nandhakumar
For Respondents : Mr.K.Sathish Kumar
standing counsel for R1 & R2
Mr.M.Hariharan
Additional Government Pleader
for R3

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O R D E R

The petitioner is aggrieved against the proceedings dated 27.09.2017 impugned in this writ petition, wherein and whereby the petitioner was called upon to pay service tax in respect of the service rendered in the bar attached to the TASMAC shop for the period from 01.04.2016 to 30.06.2017.

2. Heard both sides.

3. It is seen that the petitioner along with others earlier filed writ petitions before this Court in W.P.No.3981 to 3992 of 2017, questioning the liability to pay the service tax. It is further seen that this Court, by common order dated 28.07.2017, upheld the relevant circular, also by issuing a direction to the TASMAC to issue individual demands to the licensees clearly stipulating as to what is the service tax liability, giving 15 days time to remit the same with further direction to the TASMAC to proceed for recovery of the service tax liability, if the licensees failed to pay the same.

4. When such being the order passed by this Court, I do not think that the petitioner is entitled to question the individual demand, that too, when it specifies the amount payable by the petitioner towards service tax. Thus, I find that the present writ petition is totally mis-conceived and consequently, not maintainable. Accordingly, the writ petition fails and the same is dismissed. No costs. Consequently, connected miscellaneous petitions are closed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

mk

To

1. The Managing Director
TASMAC, CMDA Tower, Egmore
Chennai-600 008.

2.The District Manager / Deputy Collector
TASMAC, Erode.

3.The Assistant Commissioner of Service Tax
81, Bharathi Nagar, Soolai
Erode- 638 004.

+1 cc to Mr.K.Sathish kumar Advocate sr88155

+1 cc to Mr.T.Nirmaleswar Advocate sr87998

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