

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

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**CWP No.8628 of 2019
Decided on : 01.04.2019**

Ranjit Singh Gill

. . . Petitioner

Versus

Union of India and others

. . . Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MRS. JUSTICE MANJARI NEHRU KAUL**

Present: Mr. Yashjot Singh Dhaliwal, Advocate for the petitioner.

AJAY KUMAR MITTAL, J. (Oral)

The primary challenge in this petition filed under Articles 226/227 of the Constitution of India, is to the vires of Rule 2A of the Service Tax (Determination of Value) Rules, 2006 (**Annexure P-12**) which is being violative of Article 246 of the Constitution of India as the same seeks to levy service tax by including the share of land, which is transferred or intended to be transferred to the ultimate buyer.

2. Learned counsel for the petitioner submitted that certain relevant factual matrix could not be incorporated in this petition. Accordingly, a prayer was made that he may be allowed to withdraw the present writ petition with liberty to the petitioner to file fresh one on the same cause of action by furnishing better particulars.

3. Dismissed as withdrawn with liberty as prayed for.

**(AJAY KUMAR MITTAL)
JUDGE**

**(MANJARI NEHRU KAUL)
JUDGE**

April 01, 2019
sonia gugnani

Whether speaking/reasoned:
Whether Reportable:

Yes/No
Yes/No