

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

**CWP-30094-2018**

**Decided on: 22.02.2019**

**M/s. The Jalandhar Cable Operator Welfare Society and another**

**.... Petitioners**

**Vs**

**Union of India and others**

**..... Respondents**

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

**Present:** Mr. Vivek Salathia, Advocate  
for the petitioners.

Mr. Satya Pal Jain, Additional Solicitor General of India, with  
Ms. Tanvi Jain, Advocate &  
Mr. Sourabh Goel, Advocate  
for respondent No.1.

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**AJAY KUMAR MITTAL, J (ORAL)**

The petitioners have approached this Court in a representative capacity on behalf of its members by way of present writ petition under Articles 226/227 of the Constitution of India, inter alia, is for issuance of a writ in the nature of mandamus directing respondent No.1 to decide the issue of applicability of Service Tax on the members of the petitioners as Service Tax is not chargeable from the petitioners in contravention to the provisions of Finance Act, 1994 both on merit and limitation.

2. At the outset, learned counsel for the petitioners submitted that since the members of the petitioners' society/association have been assessed in their individual capacity, therefore, he has instructions to withdraw the present writ petition. However, prayer was made that liberty be granted to the members of the petitioners' society/association to file the individual appeals against the assessment framed by the Assessing Officer.

3. Dismissed as withdrawn. It shall be open for the members of the petitioners' society/association to file separate appeals, in accordance with law.

**(AJAY KUMAR MITTAL)**  
**JUDGE**

**(MANJARI NEHRU KAUL)**  
**JUDGE**

**22.02.2019**  
Dinesh

Whether speaking/reasoned : Yes/No

Whether Reportable : Yes/No