

IN THE HIGH COURT OF JUDICATURE AT MADRAS  
DATED : 24.02.2020  
CORAM  
THE HON'BLE DR.JUSTICE VINEET KOTHARI  
AND  
THE HON'BLE MR.JUSTICE R.SURESH KUMAR  
W.A.No.798 of 2015

M/s.Life Cell International (P) Ltd.,  
16/9. Vijayaraghava Road,  
T.Nagar, Chennai - 600 017

Rep. by its Chief Financial Officer and  
Authorized Signatory Mr.Suresh Ramamurthy

... Appellant/ Petitioner

Vs.

1.Union of India

Rep. by its Secretary to Government,  
Ministry of Finance, Department of Revenue,  
North Block, New Delhi - 110 001.

2.Union of India

Rep. by its Secretary to Government  
Ministry of Health & Family Welfare  
Department of Health, Nirman Bhawan  
New Delhi - 110 001.

3.Directorate General of Central Excise Intelligence  
West Block VIII, Wing No.VI, 2nd Floor,  
R.K. Puram, New Delhi - 110 066.

4.The Commissioner of Service Tax  
Newry Towers, No.2054-I, 2nd Avenue  
12th Main Road, Anna Nagar,  
Chennai - 600 040.

... Respondents/ Respondents

Prayer : Appeal filed under Clause 15 of the Letters Patent,  
against the order passed by the learned Single Judge in  
W.P.No.672 of 2015 dated 26.03.2015.

Prayer in W.P.No.672 of 2015:

Writ Petition filed under Article 226 of the Constitution of  
India Praying for issuance of a Writ of Prohibiting the 3rd and  
4th from collecting the service tax from the petitioner company  
for the period from 1.7.2012 to 16.2.2014 as the insertion of  
entry to Sl.No.2A to notification No. 25/2012-ST dt 20.6.2012  
vide amending Notification No.4/2014-ST dt 17.2.2014 was only  
clarificatory in nature and the activities of the petitioner  
company had always been exempted as health care service and as  
has been clarified by the 2nd respondent.

For Appellant : Mr.Arvind P.Datar  
Senior Counsel  
for Mr.N.Viswanathan

For RR 1 and 2 : Mr.G.Karthikayan,  
Additional Solicitor General

For RR 3 and 4 : Mr.K.Ravi

JUDGMENT

(Order of the Court was made by DR.VINEET KOTHARI, J.)

Learned counsel for the Appellant prays for leave of this Court to withdraw the writ appeal in order to avail the benefit under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019. Learned counsel for the respondents does not have any objection.

2. Recording the same, this Writ Appeal is dismissed as withdrawn. No costs.

Sd/-

Assistant Registrar(CS)

//True Copy//

Sub Assistant Registrar

Sgl  
To

- 1.The Secretary to Government,  
Union of India  
Ministry of Finance, Department of Revenue,  
North Block, New Delhi - 110 001.
- 2.The Secretary to Government  
Union of India  
Ministry of Health & Family Welfare  
Department of Health, Nirman Bhawan  
New Delhi - 110 001.
- 3.Directorate General of Central Excise Intelligence  
West Block VIII, Wing No.VI, 2nd Floor,  
R.K. Puram, New Delhi - 110 066.
- 4.The Commissioner of Service Tax  
Newry Towers, No.2054-I, 2nd Avenue  
12th Main Road, Anna Nagar, Chennai - 600 040.

+1cc to Mr.N.Viswanathan , Advocate SR.No. 15465

W.A.No.798 of 2015

A.SK(25/02/2020)