

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 06.10.2020
CORAM
THE HON'BLE MR. JUSTICE P.D. AUDIKESAVALU
W.P. No. 31276 of 2004
and
W.M.P. No. 37889 of 2004

Federation of Automobile Dealers Association,
623, Anna Salai
Chennai - 600 006
represented by its Council Member
Sri Bharat Kumar Chordia

... Petitioner

-vs-

1. Chief Commissioner of Central Excise,
121, Mahatma Gandhi Road,
Chennai - 600 034.
2. Commissioner of Central Excise,
Service Tax Range, NHU Complex,
No.692, Anna Salai,
Vth Floor, Nandanam,
Chennai - 600 035.
3. Superintendent of Central Excise,
Head Quarters Preventive Unit,
Anaimeedu, Foulks Compound,
Salem - 636 001.

... Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, forbearing the Respondents from calling upon or demanding the members of the Association to register themselves under the provisions of law relating to Service Tax and to submit returns u/s 69 of the Finance Act, 1994 and pay service tax or take any proceedings against them in this regard and render justice.

For Petitioner : Mr. Sriranjani

For Respondents: Mr. S.Rajasekar (For R1 to R3)

O R D E R
(through video conference)

Learned Counsel for the Petitioner has filed a memo dated 06.10.2020 through e-mail, which reads as follows:-

"1. The above Writ was filed by the Petitioner Association on behalf of automobile dealers, challenging the notices issued by the Third Respondent, seeking to tax the commission received from financial institutions for arranging finances for the purchasers under the ambit of 'Business Auxiliary Service' u/s 65 of the Finance Act, 1994.

2. However, since the Central Government has implemented the Goods and Service Tax Act in 2017, with effect from 1st July 2017, service tax has been subsumed into the same; consequently this Writ Petition has become infructuous.

3. Hence it is prayed that the Hon'ble Court may pass appropriate orders and render justice."

In view of the subsequent events, nothing remains for further consideration in the Writ Petition.

2. Accordingly, the Writ Petition is dismissed as infructuous. Consequently, connected miscellaneous petition is closed. No costs.

Sd/-
Asst.Registrar (CS VII)

/true copy/

Sub Asst. Registrar

may a

To

1. The Chief Commissioner of Central Excise,
121, Mahatma Gandhi Road,
Chennai - 600 034.

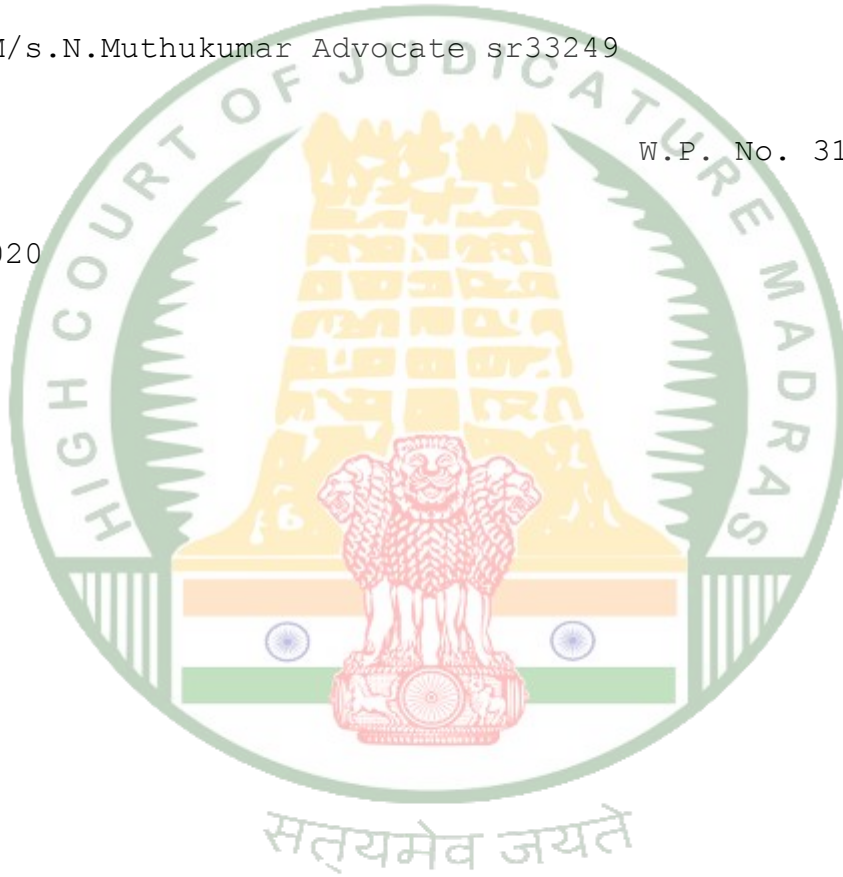
2. The Commissioner of Central Excise,
Service Tax Range, NHU Complex,
No.692, Anna Salai,
Vth Floor, Nandanam,
Chennai - 600 035.

3. The Superintendent of Central Excise,
Head Quarters Preventive Unit,
Anaimedu, Foulks Compound,
Salem - 636 001.

+1 cc to M/s.N.Muthukumar Advocate sr33249

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