

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.11.2020

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.31167 of 2019

M/S.C.R.CATERERS INDIA (P) LTD

Rep by its Director R.Manikandan

Plot No.15/16/17 2nd Floor Vision Towers

Yogam Garden, Brindavan Nagar, Valasaravakkam,

Chennai 87.

...Petitioner

Vs

1 M/s.Chennai Petroleum Corporation Ltd.,
Manali, Chennai 68.

2 The Deputy Commissioner of
Central Tax and GST
Office of the Commissioner of Central Tax and GST
Newry Towers No. 2054 I Block II Avenue
Anna Nagar Chennai 40.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus directing the 1st respondent herein to reimburse the tax amount of Rs. 80 48 172/- together with interest of Rs. 21 35 775/- paid by the petitioner to the Government of India as service tax and interest.

For Petitioner : Mr.S.Murugappan

For Respondents : Mr. Arjun Suresh - R1

Mr.K.S.Ramasamy, CGSC - R2

ORDER

Heard Mr.S.Murugappan, learned counsel for the petitioner, Mr.Arjun Suresh, learned counsel for R1/ M/s.Chennai Petroleum Corporation Ltd. and Mr.K.S.Ramaswamy, learned Standing Counsel for R2/Deputy Commissioner of Central Tax and GST.

2. The petitioner has sought a mandamus directing R1 to reimburse service tax remitted by it along with interest. It appears that this request arises from a contractual obligation qua the petitioner and R1 with which normally, the Court would not concern itself under Article 226 of the Constitution of India. However, the petitioner, vide typed sets filed on 14.09.2020 and 21.09.2020, has filed acknowledgement of ST-3

returns for the periods in question and R2 has confirmed, vide letter dated 24.07.2020 that the service tax qua the contract between the petitioner and R1 for the period February 2014 to January 2015 has admittedly been remitted by the petitioner.

3. Letter of R2 dated 24.07.2020 reads thus:
'C.No.6/10/36/2019-GST South Legal Dated 24.07.2020

To

Shri K.S.Ramaswamy,
145, Additional Law Chambers,
3rd Floor, Broadway, High Court Building,
Chennai-104.

Sir,

Sub: Forwarding of additional details called
for - W.P.31167/2019 -
M/s. C.R.Caterers INDIA PVT LTD -
Reg.

Please refer your mail dated 22.07.2020 on the subject mentioned above in this regard, the following points are submitted in r/o the additional details called for:

1. It is ascertained from ACES that M/s. C.R.Caterers were registered in Range-II, Egmore in the erstwhile Service Tax Commissionerate.

2. The petitioner's address falls within the jurisdiction of Range-IV of Valasaravakkam Division in the current GST regime and also found that they have four GSTN numbers and all are inactive.

3. As stated in our earlier parawise comments "No data exists at this end regarding the contract between M/s.C.R.Caterers and M/s.CPCL".

4. Hence no details are available about the Service Tax paid by M/s.C.R.Caterers only for the bills raised to M/s.CPCL, Chennai during the period February 2014 to January 2015.

5. The only records available are the Challan payments record of M/s.C.R. Caterers India (P) ltd. Service Tax Registration No.AAECC0390CSD002 situated at 48/39, wavoo mansion, rajaji salai, 4th floor, Chennai, 31, 600001 available in All India Database of Service Tax Payments which shows payment of Rs.5,71,99,345/- by M/s.C.R. Caterers in respect of all their customers during the period Feb 2014 to Jan 2015. Extract of the same is produced herewith.

6. M/s. CPCL does not fall under the jurisdiction of Chennai South Commissionerate.

This is for information and necessary action please.

Yours faithfully,

DEPUTY COMMISSIONER

4. It is however, for the petitioner to pursue reimbursement from R1 in accordance with the terms of the contract and in accordance with law and this writ petition is thus disposed recording the above. No costs.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

S1

To

1 The Deputy Commissioner of
Central Tax and GST
Office of the Commissioner of Central Tax and GST
Newry Towers No. 2054 I Block II Avenue
Anna Nagar Chennai 40.

+1 CC to Mr.S.Murugappan, Advocate sr 36667
+1 CC to Mr.S.Arjun Suresh, Advocate sr 36977
+1 CC to Mr.K.S.Ramasamy, Advocate sr 36469.

W.P. No.31167 of 2019

MP (CO)
SP (25/01/2021)

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