

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.06.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

Writ Petition No. 33878 of 2019
and
WMP. No.34411 of 2019

M/S.TAMIL NADU GOLF FEDERATION

Rep by its Secretary, R.K.JHAVER,
No 334, Anna Salai,
Saidapet, Chennai-15

...Petitioner

Vs

1.The Union of India

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

2.The Assistant Commisisoner of GST

and C.EX, Guindy Division,
No 690 EVR Periyar Building,
3rd Floor, Nandanam,
Chennai- 35.

...Respondents

Prayer:PETITION filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari to call for the records relating to the impunged order in original No. 16 and 17/2019 dated 19.7.2019 (Served on the Petitioner on 13.11.2019) passed by the 2nd Respondent and to quash the same as without authority of law and unsustainable in law.

For Petitioner : Mr.M.A.Mudimannan

For Respondents : Mrs.Aparna Nandakumar,
Senior Central Government
Standing Counsel

O R D E R

Heard Mr. M.A. Mudimannan, learned counsel for the petitioner and Mrs. AparnaNandaKumar, learned Senior Central Government Standing Counsel for the respondents.

2. A three Judge Bench of the Supreme Court in the case of State of West Bengal and others V. Calcutta Club Limited (Civil Appeal No.4184 of 2009) has considered the levy of service tax on incorporated and unincorporated bodies and held that in the case of incorporated entities, there could not be any levy of service tax from 2005 onwards, affirming at paragraph no.84 of the judgment, the view of the Jharkhand and Gujarat High Courts in the case of Young Men's Indian Assn. [CTO v. Young Men's Indian Assn., ((1970) 1 SCC 462) to this effect.

3. There is no dispute on this position and in the light of the above authoritative pronouncement, this writ petition is allowed and the impugned order, set aside. Consequently, connected miscellaneous petition is closed. No costs.

Sd/-

Assistant Registrar(CS III)MDU

//True Copy//

Sub Assistant Registrar

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To

1.The Secretary to Government, Ministry of Finance
Department of Revenue, North Block,
The Union of India,
New Delhi.

2.The Assistant Commisisoner of GST
and C.EX, Guindy Division,
No 690 EVR Periyar Building,
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PVS (CO)
KKV/19/08/2020