IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.9292 of 2010

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M/S The Freyssinet Prestressed Concrete Co. Ltd., A Company incorporated under the provisions of the Companies Act, 1956, having Its Registered Office Situated At 6/B, 6th Floor, Sterling Centre, Dr. Annie Besant Road, Worli, Mumbai- 400 018 and One Of Its Site Offices At Mahatama Gandhi Setu, Patna Through Its Assistant Project Manager, Baskars, S/O Shri G.N. Satyanarayan, R/O House No. 11, Pharmaceuticals Colony, Jai Prakash Nagar, P.S.- Agamkuan, Distt.- Patna

... ... Petitioner/s

Versus

1. The Union Of India through the Secretary, Ministry Of Finance, Department Of Central Excise, New Delhi
2. The Commissioner Of Central Excise and Service Tax 3rd Floor, Central Revenue Building Annexe, Bir Chand Patel Path, Patna
3. The Joint Commissioner Ae, Central Excise and Service Tax 3rd Floor Central Revenue Building Annexe, Bir Chand Patel Path, Patna
4. The Superintendent Of Central Excise Ae Hqrs. 3rd Floor, Central Revenue Building Annexe, Bir Chand Patel Path, Patna

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.S.D.Sanjay, Sr. Advocate Mr. Mohit Agarwal, Advocate
For the Respondent/s	:	Mr. Dr. K.N. Singh, ASG Mr. Anshuman Singh, Sr. SC, CGST Mr. Abhijeet Gautam, JC to ASG

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE S. KUMAR

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

9 25-11-2021 Petitioner has prayed for the following reliefs: -

> "i) For quashing of the proceeding initiated against the Petitioner by the Respondent No. 2 & 3 for issuing Notices/Summons dt. 24.12.2009 and for making roving enquiry/investigation as being wholly without jurisdiction, and contrary to the provisions of the Finance Act, 1944 in

respect of Service Tax;

ii) For restraining the Respondent No. 2 from causing unnecessary harassment in the name of investigation with regard to payment of Service Tax without deciding about his jurisdiction in view of the nature of business activity of the Petitioner;

iii) For quashing of the Demand Show Cause Notice vide Letter No. 2794 dt. 18.03.2010 by which even without deciding the matter of jurisdiction as to whether the activity of the Petitioner is covered/excluded from the purview of Service Tax or not on the basis of assumption or presumption, a proposed demand for an amount of Rs.4,57,41,043/- purported to be Service Tax for the periods 2006-07 to 2009-10 has been made from the Petitioner as to why it may not be payable, and further Show Cause has been asked as to why interest be not levied, and Penalty should not be imposed against the Petitioner treating the activities of the Petitioner of repair of bridges to be covered by the provisions of taxable service; and for any other relief(s) for which the Petitioner may legally be found entitled to in the facts & circumstances of the present case."

In view of the intervening developments, Shri S.D. Sanjay, learned Senior Counsel, under instructions, states that at this point in time petitioner does not press the present petition, reserving liberty to file afresh on the same and subsequent cause of action, should the need so arise.

Equally, petitioner be granted liberty to take recourse to such alternative remedies as are otherwise available in accordance with law.

Prayer allowed. Liberty, as prayed for, is granted.

Petition is disposed of as not pressed.

Interlocutory application, if any, shall also stand disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

K.C.Jha/DKS/-

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