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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 21.09.2021

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THE HONOURABLE MR.JUSTICE M.SUNDAR

W.P.Nos.1113 and 1133 of 2019

&

W.M.P.Nos.1280, 1281, 1274 and 1277 of 2019

W.P.No.1113 of 2019

M/s. Ranjana Enterprises

Represented by its Authorized Signatory, R.Vishnu

Having their office at

A-123, Sky Iark,. Sector -11

CBD Belapur, Navi Mumbai - 400 614

...Petitioner

Vs.

1. Union of India

Represented by its Secretary to Government of India

Ministry of Railways

Rail Bhawan, New Delhi

2. The Railway Board

Represented by its Chairman

Rail Bhawan, New Delhi

3. The General Manager

Office of the General Manager

Southern Railway

Park Town, Chennai - 600 003

4. The Financial Advisor & Chief Accounts Officer

O/o. The General Manager

Southern Railway

Park Town, Chennai - 600 003

5. The Senior Divisional Commercial Manager

Office of the Divisional Commercial Manager

Southern Railway

Park Town, Chennai - 600 003

6. The Principal Chief Commissioner of CGST and Central Excise

Tamil Nadu & Pondicherry Zone

No.121, Nungambakkam High Road

Nungambakkam

Chennai - 600 034

...Respondents



Writ petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus calling for the records of the 5<sup>th</sup> respondent with reference to his Letters of Acceptance No.M/C/300/Cycles/PEW, dated 09.07.2018 with reference to the requirement of payment of 18% GST on the Licence Fee and quash the same as prima facie illegal, improper and not in accordance with the provisions of the GST Act and consequently to direct the respondents to permit the petitioner to collect GST on the usage of the vehicle parking lot by collecting the same from the recipient of the said service.

For Petitioner : No appearance

For Respondents : Ms.G.Shankardevi  
for Mr.P.T.Ramkumar  
Standing counsel for R1 to R5  
Mr.V.Sundareswaran for R6

W.P.No.1133 of 2019

R.Vishnu

...Petitioner

Vs.

1. Union of India

Represented by its Secretary to Government of India  
Ministry of Railways  
Rail Bhawan, New Delhi

2. The Railway Board

Represented by its Chairman  
Rail Bhawan, New Delhi

3. The General Manager

Office of the General Manager  
Southern Railway  
Park Town, Chennai - 600 003

4. The Financial Advisor & Chief Accounts Officer

O/o. The General Manager  
Southern Railway  
Park Town, Chennai - 600 003

5. The Senior Divisional Commercial Manager

Office of the Divisional Commercial Manager  
Southern Railway, Park Town, Chennai - 600 003

6. The Principal Chief Commissioner of CGST and Central Excise

Tamil Nadu & Pondicherry Zone  
No.121, Nungambakkam High Road  
Nungambakkam, Chennai - 600 034

...Respondents



Writ petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus calling for the records of the 5<sup>th</sup> respondent with reference to his Letters of Acceptance No.M/C 300/Cycles/MMNK, dated 21.08.2018 with reference to the requirement of payment of 18% GST on the Licence Fee and quash the same as prima facie illegal, improper and not in accordance with the provisions of the GST Act and consequently to direct the respondents to permit the petitioner to collect GST on the usage of the vehicle parking lot by collecting the same from the recipient of the said service.

For Petitioner : No appearance

For Respondents : Ms.G.Shankardevi  
for Mr.P.T.Ramkumar  
Standing counsel for R1 to R5  
Mr.V.Sundareswaran for R6

#### ORDER

Read this in conjunction with and in continuation of earlier proceedings made in the previous listing on 17.09.2021, which reads as follows:

'Read this in conjunction with and in continuation of earlier proceedings made in the previous listings on 01.09.2021, 02.09.2021 and 15.09.2021, which read as follows:

'Proceedings dated 01.09.2021

There is no representation for the writ petitioner.

2. Ms.G.Shankardevi, learned counsel representing Mr.P.T.Ramkumar, learned Standing Counsel for Southern Railway on behalf of Respondents 1 to 5 and Mr.V.Sundareswaran, learned Senior Panel Counsel for 6th respondent are before this Virtual Court. Learned counsel representing the Standing Counsel for Southern Railway and learned Revenue Counsel submit that similar writ petitions i.e., a batch of writ petitions have been disposed of by another Hon'ble single Judge vide a common order dated 09.04.2021 in W.P.Nos.21446 of 2017 etc., batch reported in 2021-TIOL-1035-HC-MAD-GST [T.Karthick Raja Vs. The General Manager, Senior Divisional Commercial Manager, The Commissioner Office of the Principal Commissioner of CGST and Central Excise, Chennai].

3.To be noted, a copy of the aforementioned reported case law has been placed before this



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Court. Learned Revenue counsel submits that there is no intra-court appeal to his knowledge or in other words, Revenue has not been visited with any notice in an intra-court appeal, is his say.

4. However, with the intention of giving opportunity to the writ petitioner and writ petitioner's counsel, list this matter tomorrow i.e., 02.09.2021.

Proceedings dated 02.09.2021

Read this in conjunction with and in continuation of earlier proceedings made yesterday i.e., 01.09.2021. The position is no different today. In other words, there is no representation for the writ petitioner.

2. Ms.G.Shankardevi, learned counsel representing Mr.P.T.Ramkumar, learned Standing counsel for Southern Railway on behalf of respondents 1 to 5 and Mr.V.Sundareswaran, learned Senior Panel counsel for sixth respondent are before this virtual Court.

3. This Court, with the intention of giving further opportunity to writ petitioner, directs the Registry to list these matters on Monday.

List on 06.09.2021.

Proceedings dated 15.09.2021

Read this in conjunction with and in continuation of earlier proceedings made in the previous listing on 02.09.2021, which reads as follows:

'Read this in conjunction with and in continuation of earlier proceedings made yesterday i.e., 01.09.2021. The position is no different today. In other words, there is no representation for the writ petitioner.

2. Ms.G.Shankardevi, learned counsel representing Mr.P.T.Ramkumar, learned Standing counsel for Southern Railway on behalf of respondents 1 to 5 and Mr.V.Sundareswaran, learned Senior Panel counsel for sixth respondent are before this virtual Court.

3. This Court, with the intention of giving further opportunity to writ petitioner, directs the Registry to list these matters on Monday.

List on 06.09.2021.'

2. The position is no different today. Mr.P.T.Ramkumar, learned Standing Counsel for Southern Railway on behalf of Respondents 1 to 5 is before this Virtual Court.

With the intention of giving opportunity to



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the writ petitioner, list these matters again day-after-tomorrow i.e., 17.09.2021.'

2. The position is no different today. Mr.P.T.Ramkumar, learned Standing counsel for Southern Railway on behalf of respondents 1 to 5 and Mr.Pradiv, learned counsel representing Mr.V.Sundareswaran, learned counsel for sixth respondent are before this virtual Court.

3. In the light of the trajectory and in the light of the fact that this is the fourth consecutive listing in which there is no representation for writ petitioner, list this matter under the cause list caption 'FOR DISMISSAL' on Tuesday (21.09.2021).'

2. The position is no different today though the matter is listed under the cause list caption 'FOR DISMISSAL' pursuant to earlier proceedings dated 17.09.2021. In other words, today also Ms.G.Shankardevi, learned counsel representing Mr.P.T.Ramkumar, learned Standing Counsel for Southern Railway on behalf of Respondents 1 to 5 and Mr.V.Sundareswaran, learned counsel for 6<sup>th</sup> respondent are before this Virtual Court, but there is no representation for the writ petitioner. It is further to be noted that there was no representation in the first call. As a matter of abundant caution and with the intention of giving adequate opportunity, the matter was passed over and called again. There was no representation for writ petitioner in the second call also.

Therefore, in the light of the trajectory the matter has taken in the four listings and this being the fifth listing, captioned writ petition is dismissed for default/non-prosecution. Consequently, connected WMPs are closed. There shall be no order as to costs.

Sd/-  
Assistant Registrar(CS-II)

//True Copy//

Sub Assistant Registrar

gpa

1. The Secretary to Government of India  
Ministry of Railways  
Rail Bhawan,  
New Delhi



2. The Chairman,  
The Railway Board  
Rail Bhawan, New Delhi

3. The General Manager  
Office of the General Manager  
Southern Railway  
Park Town, Chennai - 600 003

4. The Financial Advisor & Chief Accounts Officer  
O/o. The General Manager  
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6. The Principal Chief Commissioner of CGST and Central Excise  
Tamil Nadu & Pondicherry Zone  
No.121, Nungambakkam High Road  
Nungambakkam  
Chennai - 600 034

+1cc to Mr.V.Sundareswaran, Advocate, S.R.No.48443

+2cc to Mr.P.T.Ramkumar, Standing Counsel, S.R.No.48344, 48342

W.P.Nos.1113 and 1133 of 2019 &  
W.M.P.Nos.1280, 1281, 1274 and 1277 of 2019

RLD(CO)  
RGA(18/10/2021)