

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.03.2021

CORAM :

THE HON'BLE MR.SANJIB BANERJEE, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.Nos.23781 and 23782 of 2012

M/s.Good Shepherd International School,
M.Palada, Ootacamund,
The Nilgiris,
Tamil Nadu - 643 004
rep. by its Trustee

.. Petitioner in
both WPs

-vs-

- 1.Union of India,
Secretary Ministry of Finance,
Department of Revenue,
North Block,
New Delhi - 110 001.
- 2.The Central Board of Excise and Customs,
North Block,
New Delhi - 110 001.
- 3.The Senior Intelligence Officer,
Office of the Deputy Director,
Central Excise Intelligence - Coimbatore Regional Unit,
53, First Main Road, Meena Estate,
Sowripalayam,
Coimbatore - 641 028.

.. Respondents
in both WPs

W.P.No.23781 of 2012 filed under Article 226 of the Constitution of India praying for issue of Writ of Declaration, declaring that Section 76(A)(6)(b) of the Finance Act, 2020 which retrospectively amends Finance Act, 1994 by inserting explanation to Section 65(105)(zzc) of the Finance Act, 1994, as null and void and ultra vires to Article 14, Article 19(1)(g), Article 245, Article 265 and Article 300-A of the Constitution of India in so far as the petitioner is concerned.

W.P.No.23782 of 2012 filed under Article 226 of the Constitution of India praying for issue of Writ of Declaration, declaring that Indian Certificate of Secondary Education (ICSE) equivalent to Xth Std.; Indian School Certificate (ISC)

equivalent to XIIth Std.; IGCSE equivalent to Xth Std. and XIIth Std. of Cambridge and IB, Switzerland equivalent to XIIth Std. are courses recognized by law and not liable to service tax.

For Petitioner in both WPs	: Mr.Manoj for Mr.K.Vaitheeswaran
For Respondents in both WPs	: Mr.V.Sundareswaran

COMMON ORDER

(Order of the Court was made by the Hon'ble Chief Justice)

Since the petitioner does not wish to proceed with the petitions and seeks leave to withdraw them, W.P.Nos.23781 and 23782 of 2012 are permitted to be withdrawn without going into the merits thereof. There will be no order as to costs. Consequently, M.P.Nos.1 and 1 of 2012 are closed.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To:

- 1.The Secretary Ministry of Finance,
Union of India,
Department of Revenue,
North Block, New Delhi - 110 001.
- 2.The Central Board of Excise and Customs,
North Block, New Delhi - 110 001.
- 3.The Senior Intelligence Officer,
Office of the Deputy Director,
Central Excise Intelligence - Coimbatore Regional Unit,
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W.P.Nos.23781 and 23782 of 2012

KJ(CO)
GN(23/03/2021)