IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.07.2021

CORAM

THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM

W.P.Nos.15388 of 2018,
5715, 8577, 26713, 26718, 26723, 27042, 27045,
27053, 28012, 28018, 28020, 28022, 28336,
30585, 33906, 33910 & 33914 of 2018
and
W.M.P.Nos.31077, 31080, 31085, 31441,
31449, 31457, 32585, 32602, 35667, 32598, 33045,
39362, 39368, 39371 & 39593 of 2018

1.M/S.TAMIL NADU TRANSMISSION CORPORATION LTD.,
(TANTRANSCO)
REP., BY ITS SUPERINTENDING ENGINEER,
ATTUR BYE PASS ROAD,
KAMARAJAR COLONY, SALEM-636 001.
... PETITIONER IN W.P.NO.15388 OF 2018

2.M/S.TUTICORIN THERMAL POWER STATION
(A UNIT OF TANGEDCO)
REP BY ITS CHIEF ENGINEER
TUTICORIN 628 004.
... PETITIONER in WP No.5715 of 2018

3.SALEM ELECTRICITY DISTRIBUTION CIRCLE
(A UNIT OF TANGEDCO)
REP. BY ITS SUPERINTENDING ENGINEER
SALEM
... PETITIONER in WP No.8577 of 2018

4.TAMIL NADU GENERATION AND
DISTRIBUTION CORPORATION LTD (TANGEDCO)
CEDC SOUTH REP BY ITS SUPERINTENDING ENGINEER
TATABAD COIMBATORE 641 012
... PETITIONER in WP No.26713 of 2018

5.TAMIL NADU GENERATION AND
DISTRIBUTION CORPORATION LTD (TANGEDCO)
CEDC NORTH REP BY ITS SUPERINTENDING ENGINEER
DR.RAJENDRA PRASAD ROAD
TATABAD COIMBATORE 641 012
... PETITIONER in WP No.26718 of 2018

6.METTUR ELECTRICITY DISTRIBUTION CIRCLE
(A UNIT OF TANGEDCO)
REP BY ITS SUPERINTENDING ENGINEER
METTUR DAM 636401
... PETITIONER in WP No.26723 of 2018

7.TAMIL NADU GENERATION AND
DISTRIBUTION CORPORATION LTD (TANGEDCO)
TIRUPUR EDC REP BY ITS SUPERINTENDING ENGINEER
D.NO.19A 19B JOTHI NAGAR TIRUPUR
... PETITIONER in WP No.27042 of 2018

8.TAMIL NADU GENERATION AND
DISTRIBUTION CORPORATION LTD. (TANGEDCO)
KADAMBARAI GENERATION CIRCLE
REP. BY ITS SUPERINTENDING ENGINEER
MINPARAI - 642 101 COIMBATORE DT.
... PETITIONER in WP No.27045 of 2018

9.TAMIL NADU GENERATION AND DISTRIBUTION CORPORATION LTD.
(TANGEDCO) AND TAMIL NADU TRANSMISSION
CORPORATION LTD UDUMALPET EDC
REP. BY ITS SUPERINTENDING ENGINEER
ERIPALAYAM TIRUPUR ROAD UDUMALPET.
... PETITIONER in WP No.27053 of 2018

10.TAMIL NADU GENERATION AND DISTRIBUTION CORPORATION LTD
(TANGEDCO) ERODE
EDC REP. BY ITS SUPERINTENDING ENGINEER
NO.948 TNEB BUILDING EVN ROAD E.K.VALASU
ERODE 638 009
... PETITIONER in WP No.28012 of 2018

11.TAMIL NADU GENERATION AND
DISTRIBUTION CORPORATION LTD(TANGEDCO)
CHENGALPATTU EDC REP. BY ITS SUPERINTENDING ENGINEER
49 ALAGESAN NAGAR CHENGALPATTU - 603 001
... PETITIONER in WP No.28018 of 2018

12.TAMIL NADU GENERATION AND
DISTRIBUTION CORPORATION LTD(TANGEDCO)
KANCHEEPURAM EDC REP. BY ITS SUPERINTENDING
ENGINEER TANGEDCO ANNA MALIGAI VELLORE ROAD
OLI MOHAMMED PETTAI KANCHEEPURAM - 631 502
... PETITIONER in WP No.28020 of 2018

13.TAMIL NADU GENERATION AND
STRIBUTION CORPORATION LTD(TANGEDCO)
KALLAKURICHI ELECTRICITY DISTRIBUTION CIRCLE
(KEDC) REP. BY SUPERINTENDING ENGINEER
LION CLUB BUILDING SALEM MAIN ROAD
NEAR VIS THIRUMANA MAHAL
KALLAKURICHI - 606 202
... PETITIONER in WP No.28022 of 2018

14.METTUR THERMAL POWER STATION-I
(A UNIT OF TANGEDCO)
REP. BY ITS SUPERINTENDING ENGINEER
METTUR DAM SALEM DISTRICT.
... PETITIONER in WP No.28336 of 2018

15.VILLUPURAM ELECTRICITY DISTRIBUTION CIRCLE
(A UNIT OF TANGEDCO)
REP BY ITS SUPERINTENDING ENGINEER
VILLUPURAM 605 602
... PETITIONER in WP No.30585 of 2018

16.TAMILNADU GENERATION AND
DISTRIBUTION CORPORATION LTD. (TANGEDCO)
THIRUVANNAMALAI ELECTRICITY DISTRIBUTION
CIRCLE (TEDC) REP. BY ITS SUPERINTENDING ENGINEER
TEDC VENGIKKAL POST, THIRUVANNAMALAI - 606 604
... PETITIONER in WP No.33906 of 2018

17.TAMILNADU GENERATION AND
DISTRIBUTION CORPORATION LTD. (TANGEDCO)
TIRUPATTUR ELECTRICITY DISTRIBUTION CIRCLE
(TEDC) REP. BY ITS SUPERINTENDING ENGINEER
TEDC T.S.BALAMMAL COLONY
THIRUPATHUR - 635 601.
... PETITIONER in WP No.33910 of 2018

18.TAMILNADU GENERATION AND
DISTRIBUTION CORPORATION LTD. (TANGEDCO)
VELLORE ELECTRICITY DISTRIBUTION CIRCLE
(VEDC) REP.BY ITS SUPERINTENDING ENGINEER
VEDC GANDHI NAGAR VELLORE - 632 006
... PETITIONER in WP No.33914 of 2018

-vs-

1.THE COMMISSIONER OF GST & CENTRAL EXCISE (AUDIT),
COIMBATORE AUDIT COMMISSIONERATE,
NO.6/7, A.T.D. STREET, RACE COURSE,
COIMBATORE.

2.THE COMMISSIONER OF CENTRAL GST &
CENTRAL EXCISE, SALEM,
NO.1, FOULKS COMPOUND, ANAI ROAD, SALEM.
.. RESPONDENTS IN W.P.NO.15388 OF 2018

3.ADDITIONAL DIRECTOR GENERAL
DIRECTORATE GENERAL OF CENTRAL EXCISE
INTELLIGENCE CHENNAI ZONAL UNIT C-3
C-WING II FLOOR RAJAJI BHAVAN
BESANT NAGAR CHENNAI 090.

4.THE COMMISSIONER OF CENTRAL
GST AND CENTRAL EXCISE CENTRAL REVENUE
BUILDING NO.4 LAL BAHADUR SHASTRI ROAD
BIBIKULAM MADURAI - 625 002.
... RESPONDENTS in WP No.5715 of 2018

5.THE COMMISSIONER OF GST & CENTRAL EXCISE (AUDIT)
COIMBATORE AUDIT COMMISSIONERATE
NO. 6/7 A.T.D. STREET
RACE COURSE COIMBATORE

6.THE COMMISSIONER OF CENTRAL
GST & CENTRAL EXCISE SALEM NO. 1
FOULKS COMPOUND ANAI ROAD SALEM
... RESPONDENTS in WP No.8577 of 2018

7.THE ADDITIONAL COMMISSIONER
OFFICE OF THE PRINCIPAL COMMISSIONER OF GST
AND CENTRAL EXCISE NO.6/7 A.T.D.STREET
RACE COURSE COIMBATORE
... RESPONDENT in WP No.26713 of 2018

8.THE ADDITIONAL COMMISSIONER
OFFICE OF THE PRINCIPAL COMMISSIONER OF GST
AND CENTRAL EXCISE NO.6/7 A.T.D.STREET
RACE COURSE COIMBATORE
... RESPONDENT in WP No.26718 of 2018

9.THE JOINT COMMISSIONER
OFFICE OF THE COMMISSIONER OF GST AND
CENTRAL EXCISE COIMBATORE AUDIT COMMISSIONERATE
NO 6/7, A.T.D.STREET, RACE COURSE, COIMBATORE

10.THE ADDITIONAL COMMISSIONER
OFFICE OF THE COMMISSIONER OF GST AND
CENTRAL EXCISE NO.1 FOULKS COMPOUND
ANAI ROAD SALEM
... RESPONDENTS in WP No.26723 of 2018

11.THE JOINT COMMISSIONER
OFFICE OF THE PRINCIPAL COMMISSIONER OF GST
AND CENTRAL EXCISE NO.6/7 S.T.D.STREET
RACE COURSE COIMBATORE
... RESPONDENT in WP No.27042 of 2018

12.THE ASSISTANT COMMISSIONER
OFFICE OF THE ASSISTANT COMMISSIONER OF GST
AND CENTRAL EXCISE POLLACHI DIVISION
JOTHI NAGAR D COLONY POLLACHI.
... RESPONDENT in WP No.27045 of 2018

13.THE ADDITIONAL COMMISSIONER
OFFICE OF THE PRINCIPAL COMMISSIONER OF GST
AND CENTRAL EXCISE NO.6/7 S.T.D. STREET
RACE COURSE COIMBATORE.
... RESPONDENT in WP No.27053 of 2018

14.THE ADDITIONAL COMMISSIONER
OFFICE OF THE PRINCIPAL COMMISSIONER OF GST
AND CENTRAL EXCISE NO. 1 FOULKS COMPOUND
ANAI ROAD SALEM
... RESPONDENT in WP No.28012 of 2018

15.THE COMMISSIONER OF GST AND
CENTRAL EXCISE OFFICE OF THE COMMISSIONER
OF GST AND CENTRAL EXCISE CHENNAI OUTER
NEWRY TOWERS NO. 2054 I BLOCK II AVENUE
ANNA NAGAR CHENNAI
... RESPONDENT in WP No.28018 of 2018

16.THE JOINT COMMISSIONER OF GST
AND CENTRAL EXCISE OFFICE OF THE
COMMISSIONER OF GST AND CENTRAL EXCISE
CHENNAI OUTER NEWRY TOWERS NO. 2054 I
BLOCK II AVENUE ANNA NAGAR CHENNAI 600 040
... RESPONDENT in WP No.28020 of 2018

17.THE JOINT COMMISSIONER
OFFICE OF THE COMMISSIONER OF GST AND
CENTRAL EXCISE CHENNAI OUTER COMMISSIONERATE
NEWRY TOWERS NO. 2054 I BLOCK II AVENUE
ANNA NAGAR CHENNAI
... RESPONDENT in WP No.28022 of 2018

18.ADDTIONAL DIRECTOR GENERAL OF
GST INTELLIGENCE COIMBATORE ZONAL UNIT
53 1ST MAIN ROAD MEENA ESTATE
SOWRIPALAYAAM COIMBATORE - 641 028.

19.THE COMMISSIONER OF CENTRAL
GST AND CENTRAL EXCISE SALEM
NO.1. FOULKS COMPOUND ANAI ROAD SALEM.
... RESPONDENTS in WP No.28336 of 2018

20.THE COMMISSIONER OF GST AND
CENTRAL EXCISE CHENNAI OUTER
NEWRY TOWERS 2054 II AVENUE
ANNA NAGAR CHENNAI 40
... RESPONDENT in WP No.30585 of 2018

21.THE JOINT COMMISSIONER
CHENNAI OUTER COMMISSIONERATE
NEWRY TOWERS NO.2054-I II AVENUE
ANNA NAGAR CHENNAI - 600 040
... RESPONDENT in WP No.33906 of 2018

22.THE COMMISSIONER OF GST AND
CENTRAL EXCISE CHENNAI OUTER
COMMISSIONERATE NEWRY TOWERS
NO 2054-I II AVENUE
ANNA NAGAR CHENNAI - 600 040
... RESPONDENT in WP No.33910 of 2018

23.THE COMMISSIONER OF GST AND
CENTRAL EXCISE CHENNAI OUTER
COMMISSIONERATE NEWRY TOWERS
NO2054-I II AVENUE
ANNA NAGAR CHENNAI - 600040
... RESPONDENTS in WP No.33914 of 2018

Prayer in W.P.No.15388 of 2018:

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Prohibition forbearing the respondents from proceeding further, pursuant to the impugned show cause notice SCN Sl.No.06/2017-ST-Commr-SLM dated 30.10.2017 issued by the first respondent as the same is barred by limitation, without jurisdiction, arbitrary and not sustainable in law.

PRAYER IN WP No.5715 of 2018

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Prohibition forbearing the respondents from proceeding further, pursuant to the impugned show cause notice No. 94/2016 dated 20.10.2016 issued by the Ist respondent as the same is barred by limitation, without jurisdiction, arbitrary and not sustainable in law.

PRAYER IN WP No.8577 of 2018

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Prohibiting the respondents from proceeding further pursuant to the impugned show cause notice C.No. 111/10/18/2017-Audit SCN SL. No. 02/2017-St-Commr dated 13.9.2017 issued by the 1st respondent as the same is barred by limitation, without jurisdiction, arbitrary and not sustainable in law.

PRAYER IN WP No.26713 of 2018

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Prohibition forbearing the respondent from proceedings further pursuant to the impugned show cause notice SCN SL.No.29/2017-ADC dated 21.11.2017 issued by the respondent as the same is barred by limitation without jurisdiction arbitrary and not sustainable in law.

PRAYER IN WP No.26718 of 2018

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Prohibition forbearing the respondent from proceedings further pursuant to the impugned show cause notice SCN Sl.No.28/2017-ADC dated 21.11.2017 issued by the respondent as the same is barred by limitation without jurisdiction arbitrary and not sustainable in law.

PRAYER IN WP No.26723 of 2018

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Prohibition forbearing the respondent from proceedings further pursuant to the impugned show cause notice SCN Sl.No.2/2018-ST-JC-SLM dated 20.3.2018 issued by the 1st respondent as the same is barred by limitation without jurisdiction, arbitrary and not sustainable in law.

PRAYER IN WP No.27042 of 2018

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Prohibiting the respondent from proceedings further pursuant to the impugned show cause notice SCN Sl.No.27/2017-JC dated 20.11.2017 issued by the respondent as the same is barred by limitation without jurisdiction arbitrary and not sustainable in law.

PRAYER IN WP No.27045 of 2018

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Prohibiting the respondent from proceeding further, pursuant to the impugned show cause notice SCN SL.No.03/2018-AC dated 25.01.2018 issued by the respondent as the same is barred by limitation, without jurisdiction, arbitrary and not sustainable in law.

PRAYER IN WP No.27053 of 2018

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Prohibiting the respondent from proceeding further, pursuant to the impugned show cause notice SCN Sl.No.30/2017-ADC dated 21.11.2017 issued by the respondent as the same is barred by limitation, without jurisdiction, arbitrary and not sustainable in law.

PRAYER IN WP No.28012 of 2018

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Prohibiting the respondent from proceeding further pursuant to the impugned show cause notice SCN Sl.No. 17/ 2017-ST-JC-SLM dated 22.12.2017 issued by the Joint Commissioner, Coimbatore audit Commissionerate answerable to the respondent as the same is barred by limitation, without jurisdiction, arbitrary and not sustainable in law.

PRAYER IN WP No.28018 of 2018

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Prohibiting the respondent from proceeding further pursuant to the impugned show cause notice SCN Sl.No. 16/ 2018 dated 17.04.2018 issued by the respondent as the same is barred by limitation, without jurisdiction, arbitrary and not sustainable in law.

PRAYER IN WP No.28020 of 2018

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Prohibiting the respondent from proceeding further pursuant to the impugned show cause notice SCN Sl.No. 13/ 2018 dated 17.04.2018 issued by the respondent as the same is barred by limitation, without jurisdiction, arbitrary and not sustainable in law.

PRAYER IN WP No.28022 of 2018

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Prohibiting the respondent from proceeding further pursuant to the impugned show cause notice SCN Sl.No. 11/ 2018 dated 16.04.2018 issued by the respondent as the same is barred by limitation, without jurisdiction, arbitrary and not sustainable in law.

PRAYER IN WP No.28336 of 2018

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Prohibiting the respondents from proceeding further pursuant to the impugned Demand - cum show cause notice SCN No.14/2018 dated 17.04.2018 issued by the 1st respondent as the same is barred by limitation without jurisdiction, arbitrary and not sustainable in law in so far as the proposal to demand service tax on the services rendered by Southern Railways/Fire Service/Police Dept or to appropriate the amounts of Rs.85,91,004-00 and Rs. 4,44,707-00 collected as service tax on the amounts of liquidated damages and for future of security deposit and EMD .

PRAYER IN WP No.30585 of 2018

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Prohibiting the respondent from proceeding further, pursuant to the impugned Show Cause Notice SCN Sl. No. 15/157/2018-ADJ-CH-OUTER dated 17.4.2018 issued by the respondent as the same is barred by limitation, without jurisdiction, arbitrary and not sustainable in law

PRAYER IN WP No.33906 of 2018

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Prohibiting the respondent from proceeding further, pursuant to the impugned show cause notice Sl.No.12/2018 dated 17.04.2018 issued by the respondent as the same is barred by limitation, without jurisdiction, arbitrary and not sustainable in law

PRAYER IN WP No.33910 of 2018

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Prohibiting the respondent from proceeding further, pursuant to the impugned show cause notice Sl.No.14/2018 dated 17.04.2018 issued by the respondent as the same is barred by limitation, without jurisdiction, arbitrary and not sustainable in law

PRAYER IN WP No.33914 of 2018

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Prohibiting the respondent from proceeding further, pursuant to the impugned show cause notice Sl.No.17/2018 dated 17.04.2018 issued by the respondent as the same is barred by limitation, without jurisdiction, arbitrary and not sustainable in law

For Petitioner	:	Mr.K.Jayachandran (in all cases)
For Respondents (In W.P.Nos.15388, 5715 & 8577 of 2018)	:	Mr.Rajanish Pathiyil, Senior Standing Counsel
For Respondent(s) (In W.P.Nos.26713, 26718 & 26723, 27042, 27045, 27053, 28336 & 30585 of 2018)	:	Mr.A.P.Srinivas, Senior Standing Counsel
For Respondent (In W.P.Nos.28012, 28018, 28020 & 28022 33906, 33910, 33914 of 2018)	:	Mr.Umesh Rao, Standing Counsel

COMMON ORDER

The petitioners are Tamil Nadu Generation and Distribution Corporation Limited (TANGEDCO), represented by its respective Superintending Engineer/Chief Engineer of various Circles more specifically, Distribution Circle, Thermal Power Station and Transmission Circle.

2.Since the prayers sought for in all the writ petitions are identical, the writ petitions were heard together and with the consent of the parties, Writ Petition No.15388 of 2018 is taken as the lead case and the facts set out therein are taken up for consideration to decide the writ petitions.

3.The petitioner states that TANGEDCO forms part of Tamil Nadu Electricity Board, which is wholly owned and controlled by the State of Tamil Nadu. The petitioner is distributing electricity to the customers either domestic or commercial/industrial in respect of the areas falling under the jurisdiction.

4.The first respondent issued a show cause notice dated 30.10.2017, calling upon the petitioner to show cause as to why service tax should not be imposed on them in respect of certain services rendered by the petitioner, which is not falling under the Negative List of the Finance Act, 1994 (hereinafter referred to as "the Act"). The petitioner has challenged the very show cause notice mainly on the ground that the show cause notice was issued without jurisdiction and the petitioner is not falling under the definition "service provider" so as to issue show cause notice with reference to certain services rendered by the petitioner. Undoubtedly, Section 66D(k) of the Act contemplates that "transmission or distribution of electricity by any electricity transmission or distribution utility" is in the Negative List and therefore, the incidental services falling under the transmission or distribution of electricity are also not taxable and thus, the issuance of very show cause notice is not falling under the definition of "service" so as to respond. Thus, the petitioner is constrained to move the present writ petition.

5.The learned counsel for the writ petitioner mainly contended that they are challenging the proposal/levy of service tax on certain amounts collected by the unit, viz., (i) liquidated damages for non-performance or partial performance of the contracts from the contractors; (ii) cheque dishonour charges from consumers when the cheque given for payment of current consumption charges returned unpaid; (iii) for delayed payment of current consumption charges, belated payment charges are collected from the consumers (belated payment surcharge); (iv) forfeiture of EMD charges for not fulfilling the contracts from contractors; and (v) fine and penalty amounts from consumers who indulge in theft of energy.

6.By referring to Section 66E(e) of the Act, alleging that the above activities will have to be treated as "declared services", it is contended that there is no dispute in respect of "declared service" under Section 66E of the Act. Therefore, the very issuance of show cause notice is without jurisdiction.

7.The learned counsel for the petitioner contended that the officers of the Central Excise Department are authorised to perform the duties and powers under the Act and consequently, they became quasi-judicial authority. When there is a prohibition under the Act, nor any sanction under the Act, the authorities competent cannot issue any such show cause notice and thus, the notice itself is untenable, exceeding the jurisdiction and in violation of the provisions of the Act.

8.The learned counsel for the petitioner referring to Section 66D(k) of the Act, states that transmission or distribution of electricity by any electricity transmission or distribution utility is in the Negative List of the Act. Therefore, the incidental services would also fall within the ambit of transmission or distribution of electricity and thus, the demand of service tax for such incidental services has no sanction in law and the first respondent, who is a quasi judicial authority has exercised excess power, which is not contemplated.

9.The learned counsel for the petitioner enumerated the meaning of "electricity" under the provisions of the Electricity Act, 2003 and further referred to Section 65(51) of the Act wherein "taxable service" is defined, which means any service on which service tax is leviable under Section 66B. Section 65(44) of the Act defines "service", which means any activity carried out by the person for another for consideration, and includes a declared service, but shall not include (a) an activity which constitutes merely, (i) a transfer of title in goods or immovable property, by way of sale, gift or in any other manner; (ii) such transfer delivery or supply of any goods which is deemed to be a sale within the meaning of clause (29A) of Article 226 of the Constitution of India; and (iii) a transaction in money or actionable claim.

10.The main contentions raised on behalf of the petitioner are that the first respondent has no jurisdiction to issue show cause notice. There is no authority under law to issue any such show cause notice demanding service tax from the petitioner and the transmission and distribution of electricity is included in the Negative List in the Act and therefore, the entire claims set out in the show cause notice are baseless and without any jurisdiction.

11.The learned counsel, to substantiate the said contention, referred to the judgment passed by the Customs, Excise and Service Tax Appellate Tribunal (CESTAT), New Delhi in the case of M/s.South Eastern Coalfields Ltd. vs. Commissioner of Central Excise and Service Tax, Raipur reported in 2020 (12) TMI 912. The learned counsel contended that the case decided by the CESTAT also pertains to a show cause notice and the observations made by the CESTAT are hereunder:-

> "40. It is in this context and in the context of section 74 of the Contract Act, that the Supreme Court observed:
>
>> "20.Section 74 declares the law as to liability upon breach of contract where compensation is by agreement of parties pre-determined, or where there is a stipulation by way of penalty. But the application of the enactment is not restricted to cases where the aggrieved party claims relief as a plaintiff. The section does not confer a

special benefit upon any party; it merely declares the law that notwithstanding any term in the contract for predetermining damages or providing for forfeiture of any property by way of penalty, the court will award to the party aggrieved only reasonable compensation not exceeding the amount named or penalty stipulated."

41. The Supreme Court also noticed that section 74 of the Contract Act merely dispenses with the proof of "actual loss or damages". It does not justify the award of compensation, when in consequence of the breach no legal injury at all has resulted, because compensation for breach of contract can be awarded to make good the loss or damage which actually arose or which the parties knew when they made the contract 'to be likely to result from the breach'. The Supreme Court also found that there was no evidence that any loss was suffered by the plaintiff in consequences of the default by the defendant, save as to the loss suffered by being kept out of possession of the property. The Supreme Court, therefore, held that plaintiff would be entitled to ST/50567/2019 retain only an amount of Rs. 1000/- that was received as earnest, out of amount of Rs. 25,000/-.

42. The conclusion drawn by the learned authorized representatives of the Department from the aforesaid decision of the Supreme Court that compensation received is 'synonymous' with 'tolerating' or that the Supreme Court acknowledged that in a breach of contract, one party tolerates an act or situation is not correct.

43. It is, therefore, not possible to sustain the view taken by the Principal Commissioner that penalty amount, forfeiture of earnest money deposit and liquidated damages have been received by the appellant towards "consideration" for "tolerating an act" leviable to service tax under section 66E(e) of the Finance Act.

44. The impugned order dated December 18, 2018 passed by the Commissioner, therefore, cannot be sustained and is set aside. The appeal is, accordingly, allowed."

12.In order to substantiate the entertainability of a writ petition against a show cause notice, the learned counsel for the petitioner referred to the order passed by this Court dated 07.11.2019, in W.P.Nos.35728 to 35734 of 2016 wherein, the following observations are made:-

> "12.Though normally, a contract of employment qua an employer and employee has to be read as a whole, there are situations within a contract that constitute rendition of service such as breach of a stipulation of noncompete. Notice pay, in lieu of sudden termination however, does not give rise to the rendition of service either by the employer or the employee.
>
> 13.Towards conclusion Mr.Srinivas, Counsel raises the plea of availability of alternate remedy. However, since the matter involves an interpretation of the statutory provision in the light of undisputed facts available on record, I see no need to relegate the petitioner to statutory appeal. This plea is also rejected."

13.In yet another case, the Principal Bench of CESTAT, New Delhi ruled that once the subject is included in the Negative List in the Act, there is no scope for any claim of service tax by the authorities. In the present case, transmission and distribution of electricity is admittedly included in the Negative List and therefore, all incidental services provided are also exempted from payment of service tax and thus, the issuance of show cause notice is beyond the scope of jurisdiction and the first respondent cannot dissect or categorize the services which all are otherwise incidental to transmission and distribution of electricity. The CESTAT in the above case, referred to the judgment of the Gujarat High Court in the case of Torrent Power Limited vs. Union of India [Special Civil Application No.5443 of 2018, dated 19.12.2018] and held as follows:-

> "26.The issue as to whether the charges collected in connection with transmission of electricity even after July 01, 2012 would be subjected to tax as according to the Department they would not be exempted under Section 66D(k) of the Finance Act, came up for consideration before the Gujarat High Court in Torrent Power after referring to the position prior to the introduction of the negative list and the Notifications referred to above and the introduction of the negative list regime w.e.f July 01, 2012, the Gujarat High Court observed as follows:-
>
> "10. Insofar as the first phase is

concerned, the respondents do not dispute that the related/ancillary services to transmission and distribution of electricity are exempt from payment of service tax. The dispute, therefore, relates to the period of the negative list regime and the CGST/SGST regime.

11. Insofar as the second phase, namely, the negative list regime is concerned, with effect from 1.7.2012, section 65B of the Finance Act, 1994 came to be amended and service tax became leviable on all services, other than those services specified in the negative list. Admittedly, transmission and distribution of electricity by an electricity transmission or distribution utility, finds place in the negative list and, is therefore, not exigible to service tax.

12. The first question that arises for consideration is whether services relating to transmission and distribution of electricity fall within the ambit of clause (k) of section 66D of the Finance Act and, are therefore, exempt. In this regard, it may be noted that prior to the coming into force of the negative list regime, goods and services were exempted by virtue of notifications issued in exercise of powers under sub-section (1) of section 93 of the Finance Act. By virtue of Notification No. 11/2010 dated 27.2.2010, the Central Government exempted transmission of electricity from the whole of service tax leviable thereon under section 66 of the Finance Act; and by virtue of Notification No.32/2010-Service Tax dated 22.6.2010, distribution of electricity came to be exempted from the whole of service tax leviable thereon under section 66 of the Finance Act. Thus, what was exempt under those provisions was transmission and distribution of electricity, despite which, during the pre-negative list regime, the respondents have considered services related to transmission and distribution of electricity as exempted from service tax by virtue of those notifications. Insofar as electricity meters are concerned, vide circular No.131/13/2010-ST dated 7.12.2010,

it was clarified that supply of electricity meters for hire to consumers being an essential activity, having direct and close nexus with transmission and distribution of electricity, the same is covered by the exemption for transmission and distribution of electricity extended under relevant notifications.

13. Thus, the reason for saying that supply of electricity meters for hire to consumers is covered by the exemption notification is that such service is an essential activity having direct and close nexus with transmission and distribution of electricity. This circular only provides an interpretation of when a service would stand included in another service, namely, when such service is an essential activity having direct and close nexus with the exempted activity. Therefore, the fact that the exemption notifications came to be rescinded would have no bearing inasmuch as the circular only clarifies what according to the Government of India would stand included in another service. Such interpretation would not change merely because such exemption is now granted under some other provision.

14. It may be noted that insofar as the exemptions prior to the negative list regime as well as post the negative list regime are concerned, it is the transmission and distribution of electricity that has been exempted by virtue of notifications. During the negative list regime, transmission and distribution of electricity has been placed in the negative list. Therefore, in all the three phases, what was exempted was "transmission and distribution of electricity". However, while for the prenegative list phase, the respondents considered the services related to transmission and distribution of electricity as exempt under the exemption notifications, for the negative list regime and the GST regime, they seek to exclude such services from the ambit of transmission and distribution of electricity. From the affidavits-in-reply filed on behalf of the

respondents, there is nothing to show as to how the very services, which stood included within the ambit of transmission and distribution of electricity now stand excluded. The sole refrain of the respondents is that in view of the fact that the exemption notification stands rescinded, the clarification also stands rescinded. What is lost sight of is that the clarification was only in respect of electric meters, whereas all related services were included within the ambit of transmission and distribution of electricity and given the benefit of the exemption notifications. Moreover, the clarificatory circular merely clarifies the stand of the Government as regards what would stand included within the meaning of "transmission and distribution services" namely, essential activities having direct and close nexus with the transmission and distribution of electricity. The respondents having themselves considered the services in question as being covered by the exemption for transmission and distribution of electricity as such services were essential activities having a direct and close nexus cannot be now permitted to take a U-turn and seek to exclude such services without pointing out any specific change in the nature of the exemptions, except that they are provided under different statutory provisions. In the opinion of this court, the meaning of "transmission and distribution of electricity" does not change either for the negative list regime or the GST regime. If that be so, the services which stood included within the ambit of transmission and distribution of electricity during the pre-negative list regime cannot now be sought be excluded by merely issuing a clarificatory circular, that too, with retrospective effect. By the clarificatory circular, the respondents seek to give a different interpretation of the very same services as against the clarification issued for the prenegative list regime.

15. Thus, from the very manner in which the respondents have treated the services related to transmission and distribution of

> electricity during the pre-negative list regime, such services would stand covered by the exemption granted to transmission and distribution of electricity by virtue of inclusion of such services in the list of negative services under section 66D (k) of the Finance Act as well as by virtue of exemption notification issued under the CGST Act.”

27.The Gujarat High Court also examined whether serviced provided with fall within the ambit of bundle services as contemplated under Section 66F(3) of the Finance Act and observed that for the phase relating to the negative list, the services in question would fall within the ambit of bundle services as contemplated under Section 66F of the Finance Act and would have to be treated in the same manner as the service which gives the bundle its essential character, namely transmission and distribution of electricity. The service would, therefore, be exempted from payment of service tax. The relevant portion of the order is reproduced below:-

> “20. The facts of this case are required to be examined in the light of the above statutory provisions. In this case, we are concerned with transmission and distribution of electricity being the main services and application fee for releasing the connection for electricity; rental charges against metering equipment; testing fee for meters/transformers, capacitors etc.; labour charges from customers for shifting of meters or shifting of service lines; charges for duplicate bills provided by DISCOMS to consumers being related services. The question is whether an element of provision of these services is combined with an element or elements of provision of the main service of transmission and distribution of electricity. As noticed earlier, the respondents have themselves treated such related/ancillary services as part of the main service of transmission and distribution of electricity for the pre-negative list regime. Apart, therefrom, considering this issue independently, reference may be made to

certain provisions of the Electricity Act. Sections 43 and 45 of the Electricity Act.

22. Thus, any line which is used for carrying electricity for any purpose as well as any apparatus connected to any such line for the purpose of carrying electricity is mandatorily required to be provided to the consumer by the licensee. Moreover, any plant, equipment, apparatus or appliance or any part thereof used for, or connected with, the generation, transmission, distribution or supply of electricity, except for electric meter and any electrical equipment, apparatus or appliance under the control of a consumer fall within the ambit of electrical plant as defined under section 2(22) of the Electricity Act. Sub-section (2) of section 43 of the Electricity Act casts a duty upon the licensee to provide if required electric plant or electric line for giving electric supply to the premises. Therefore, providing electric line and electric plant are elements of service which are naturally bundled in the ordinary course of business, with the single service of transmission and distribution of electricity which gives the bundle its essential character. The only related service which does not fall within the ambit of the definitions of electric line and electric plant is the meter used for ascertaining the quantity of electricity supplied to any premises. However, insofar as installation of electricity meter and hire charges collected in respect of electricity meters are concerned, by the circular dated 7th December, 2010, the Government of India has clarified that supply of electricity meters for hire to the consumers is an essential activity having direct and close nexus with transmission and distribution of electricity and therefore, is covered by the exemption for transmission and distribution of electricity extended under the relevant notifications. Evidently therefore, all the services related to transmission and distribution of electricity are naturally bundled in the ordinary course of business of the petitioner and are required to be treated as provision of the single service of

transmission and distribution of electricity which gives the bundle its essential character.

23. Besides, a perusal of the GERC Regulations indicates that the services which are sought to be taxed now are the services, which the petitioner is required to mandatorily provide at the rate prescribed by GERC, a statutory authority constituted under the provisions of the Electricity Act. In the opinion of this court, all these services are essential activities which have a direct and close nexus with transmission and distribution of electricity. In terms of the earlier clarification dated 7.12.2010 issued vide Circular No.131/13-2010-ST, the Government of India had clarified that an activity, which is an essential activity having direct and close nexus with transmission and distribution of electricity would be covered by the exemption for transmission and distribution of electricity extended under the relevant notifications. Therefore, the taxability of the related/ancillary services are required to be given same treatment as is given to the single service, which gives such bundle its essential character, namely, transmission and distribution of electricity.

25. Thus, insofar as the phase relating to the negative list regime is concerned, the services in question would fall within the ambit of bundled services as contemplated under subsection (3) of section 66F of the Finance Act, and would have to be treated in the same manner as the service which gives the bundle its essential character, namely, transmission and distribution of electricity and, would therefore, be exempt from payment of service tax."

28.It is clear from the aforesaid judgment of the Gujarat High Court that the activities that are related/ancillary to transmission and distribution of electricity would be exempt from payment of service tax since transmission and distribution of electricity are bundles services, as contemplated under Section 66F(3) of the Finance Act, and are required to be treated as a provision of a single service of transmission and distribution of electricity, which service is exempted from payment of service tax.”

14.The respective learned Senior Standing Counsels appearing on behalf of the respondents advanced their arguments by contending that it is not in dispute that transmission or distribution of electricity is exempted and Section 66D of the Act deals about “negative list of services”. Sub-clause (k) of the said Act specifically exempts transmission or distribution of electricity by any electricity transmission or distribution utility. There is no quarrel on the statutory exemption granted under the Act, as far as the transmission or distribution of electricity by any electricity transmission or distribution utility is concerned. However, the learned Senior Standing Counsels drawn the attention of this Court that the show cause notice has not been issued demanding service tax for transmission or distribution of electricity. It is contended that the statute does not provide any exemption for the activities undertaken by the TANGEDCO, such as erection, commissioning of towers, construction of building and structures, transportation of personnel, engaging man power, etc.,

15.The main contentions on behalf of the respondents are that the ground raised by the petitioners regarding charging of service tax for transmission or distribution of electricity, is not the issue in the show cause notice. The show cause notice has not been issued demanding any service tax for transmission or distribution of electricity, but demanding service tax for the services provided or received which all are not exempted under the provisions of the Act and the show cause notice confines only with reference to those services for which there is no exemption under the provisions of the Act. Thus, the very writ petition is misplaced and contrary to the provisions of the Act, as applicable regarding the facts.

16.It is contended on behalf of the respondents that TANGEDCO has taken endorsement in their ST-3 Registration only in respect of goods transport agency services to pay service tax on reverse charge mechanism basis. The show cause notice was issued not based on assumptions or presumptions, as stated by the petitioner. The services, namely man power supply agency services, works contract services, rent a cab operators and liquidated damages and legal services were availed during the period from 01.07.2012 to 31.03.2017 and those services are not exempted under the provisions of the Act. Thus, the show cause notice was issued.

17.All the services stated above were subjected to service tax either payable directly or on reverse charge mechanism basis. The Finance Act, 1994, does not distinguish between the Corporate Tax Payers, an individual, PSU or Government owned authorities. As per the records, if any taxable services as envisaged in the Act are provided or availed by a tax payer, they are liable to pay appropriate service tax and file prescribed ST-3 returns. The show cause notice further reveals that TANGEDCO have availed various taxable services as alleged in the notices and have not paid the appropriate service tax and not declared the value of taxable services in their periodical returns. Thus, the authorities have jurisdiction to issue the show cause notice and the petitioner is bound to submit their objections and explanations along with the documents, enabling the authorities to consider and adjudicate the issues and take appropriate decisions and pass orders.

18.With reference to the point of jurisdiction raised by the petitioner, the respondents in W.P.Nos.26713, 26718 and 26723 of 2018 have stated that the period of limitation of five years, as contended by the petitioners, is incorrect. The show cause notice has been issued within the period of limitation. The notice has been issued invoking larger period of limitation of five years, as contended by the petitioner, is incorrect. The CBEC vide Order Nos.03/2012-Service Tax dated, 15.10.2012; and 01/2013-Service Tax, dated 06.03.2012, have extended the date of filing of ST-3 returns for the period from 01.04.2012 to 30.06.2012 and 01.07.2012 to 30.09.2012 to 25^{th} November, 2012 and 15^{th} April, 2013 respectively. The relevant date of filing ST-3 returns for the said periods are 25^{th} November, 2012 and 15^{th} April, 2013. Thus, the show cause notices were issued within the period of limitation.

19.At the outset, it is contended that the first respondent has not issued the show cause notice in respect of the service tax which all are exempted under the Act. There is a specific mentioning in the show cause notice indicating what all are attracted under the provisions of the Act and therefore, the petitioner is liable to pay service tax. Even in respect of the grounds on merits, they are to be adjudicated before the competent authorities and the authorities are bound to consider the same by following the procedures. Thus, the writ petitions are liable to be rejected.

20.Considering the arguments as advanced by the respective learned counsels appearing on behalf of the parties to the lis, this Court is of an opinion that the High Court is expected to be slow in entertaining a writ petition against a show cause notice. A writ against a show cause notice may be entertained only if the said notice is issued by an incompetent authority having no jurisdiction or if an allegation of malafides is raised. Even in case of raising an allegation of malafides, the authorities against whom such an allegation is raised, is to be impleaded as party respondent in his personal capacity. In all other circumstances, the allegations or counter allegations are to be adjudicated with reference to the evidences to be produced by the respective parties and such an exercise cannot be done in a writ proceedings under Article 226 of the Constitution of India. Thus, the High Court is expected to be cautious while entertaining a writ petition filed against the show cause notice.

21.Regarding the entertainability of the writ petition, the petitioner has raised the point of jurisdiction mainly on the ground that transmission or distribution of electricity by any electricity transmission or distribution utility is included in the Negative List in the Act. In view of the fact that transmission and distribution of electricity is exempted, all incidental services rendered are also exempted and therefore, the very initiation is in violation of provisions of the Act and thus, the show cause notice is untenable. Secondly, it is contended that with reference to the taxable services, the petitioner is promptly paying the taxes. When the petitioner, being an organisation, owned by the State, is paying the service tax as applicable in respect of the services falling within the ambit of the Act, there is no reason whatsoever for the first respondent to issue show cause notice with reference to the services attached to the transmission or distribution of the electricity. Thus, the entire exercise made by the first respondents is beyond the scope of jurisdiction and therefore, the relief is to be granted.

22.Per contra, the respondents have contended that it is not as if all the services are exempted under the provisions of the Act. They have specifically stated that certain services are not exempted under the Act i.e., man power supply agency services, works contract services, rent a cab operators and liquidated damages and legal services. The show cause notice is confined only to those services which all are not exempted under the provisions of the Act and therefore, the petitioner is bound to submit their explanations with reference to the allegations raised in the show cause notice and defend their case.

23.It is not in dispute between the parties that transmission and distribution of electricity are exempted from service tax. Question arises, what all are the services falling under the exemption clause and the other services which all are not covered under the exemption clause. The first respondent has specifically stated that they have issued the show cause notice only in respect of the services stated above, which all are not covered under the exemption clause under the Act.

24.Let us consider the contentions in the show cause notice. The show cause notice has been issued, elaborately setting out the facts and details, as well as the allegations. The introductory paragraph of the show cause notice dated 21.11.2017, challenged in W.P.No.26713 of 2018 unambiguously stipulates as follows:

> "Whereas it appears that Tamil Nadu Generation and Distribution Corporation Ltd., (TANGEDCO), CEDC, South, Tatabad, Coimbatore-641 012 ("TANGEDCO, CEDC, South" for brevity) holding STC No.AADCT4784ESC020), have contravened the provisions of the Sections 69, 68 and 70 of the Finance Act, 1994 read with Rules 4, 6 and 7 of the Service Tax Rules, 1994 read with Section 174 of the Central Goods and Services Tax Act, 2017 inasmuch as they have failed to get registered in time, failed to pay the service tax on partial reverse charge basis on the services viz., Work Contract Service, Rent a Cab Service, Manpower Service, Goods Transport Agency service and Legal Consultancy service they received and on the services TTS they provided and failed to file the Service Tax Returns, resulting in the non payment of service tax to the tune of Rs.1,17,41,403/- fro the period from 01.04.2012 to 31.03.2017 as detailed in the Annexure I to VIII and the Abstract thereon to this notice."

25.A careful reading of the above paragraph would reveal that the respondent in W.P.No.26713 of 2018 has issued the show cause notice only with reference to the works contract services, rent a cab services, man power services, goods transport services and legal consultancy services they have received and on the services TTS the petitioner provided and failed to file service tax returns, which resulted in non-payment of the service tax.

26.In reply, the learned counsel appearing for the petitioner has contended that they have paid service tax to the goods transport agency and they are having receipts for such payment and that was informed to the authorities. However, all such payments, if any, already made by the petitioner, are to be considered by the authorities while undertaking the process of adjudication and considering the documents.

27.High Court cannot go into the details regarding the payments already made with reference to certain service charges and the claims and allegations set out in the show cause notice. Any differences, in this regard, are to be sorted out by the petitioner and respondents, based on the documents and evidences. Thus, an adjudication, in this regard, is imminent. High Court cannot form an opinion with reference to such differences on factual aspects of the matter and such an adjudication is to be done by following the procedures, as contemplated.

28.The show cause notice further provides various details and it is clearly stated that they have gathered information through the Intelligence Wing of the Department and based on the facts collected, as well as the allegations, issued the show cause notice in order to provide opportunity to the petitioner to submit their explanations.

29.Even before issuing the show cause notice, the office of HPU has called for certain details from TANGEDCO, CEDC. Certain documents were also produced by the TANGEDCO. Additional documents were also submitted. Those, officials of the TANGEDCO were asked to appear in person by the authorities. In response, they have given a letter and more specifically, the Deputy Financial Controller, TANGEDCO, in one case, appeared before the Superintendent of HPU and a statement was also recorded. Therefore, an opportunity was provided even before issuing the show cause notice with reference to the allegations. However, in most of the cases, based on the Intelligence Officers' informations and based on the records, the show cause notices were issued.

30.The show cause notice further reveals that they are seeking explanation with reference to the services provided for works contract services, goods transport agency services and other services, as stated above. Thus, it is for the petitioner to submit their explanations, produce documents and evidences to defend their case, in the manner known to law.

31.The learned counsel for the petitioner relied on a Circular issued by the Board, stating that pre-hearing opportunity is to be provided, if the central excise demand exceeds Rs.50 Lakhs. However, the case on hand is not relating to the demand of central excise duty and it is only the service tax, which is to be paid and as per the Circular, no such pre-hearing is contemplated and thus, the petitioner has to avail the opportunity by submitting their explanations and documents for the purpose of defending their case.

32.The show cause notice is elaborate and contains all the details regarding the allegations. Thus, the petitioner is bound to explain the queries, doubts raised in the show cause notice with reference to the documents and evidences and defend their case, in the manner known to law.

33.As far as the jurisdictional point raised by the petitioner is concerned, this Court is of the considered opinion that only if the exemption clause is applicable, then alone the jurisdiction point needs to be considered with reference to the facts of the present case. However, in the present case, the first respondent himself has categorically admitted both in the show cause notice as well as in the counter filed by them that specifically exemption is granted for transmission or distribution of electricity by any electricity transmission or distribution utility. The first respondent has made it clear that show cause notice has not been issued demanding service tax for transmission or distribution of electricity. The service tax are demanded only for other services which all are not covered under the exemption clause and therefore, these facts are to be adjudicated with reference to the documents and evidences. When there is a slightest doubt in respect of the point of jurisdiction is raised, then the benefit of the said doubt is to be given for the Revenue. This being the general principles in the present case and the petitioner is also an organisation owned by the State, the first respondent has issued the show cause notice with reference to the services which all are not covered in the exemption clause. Thus, these disputed aspects are to be considered by the authorities competent, based on the documents and evidences. Undoubtedly, the first respondent, being the quasi-judicial authority, is empowered to consider the legal grounds also. Thus, provisions of the Act, if any, relied on by the petitioner, the same are also to be considered by the first respondent, while considering the issues and before taking decision on the allegations. The said exercise is to be done by the first respondent by providing opportunity to the petitioner, enabling them to defend their case. Personal hearings are to be granted as per the provisions of the Act.

34.In view of the facts and circumstances, the following orders are passed:-

(i) the relief as such sought for in W.P.No.15388 of 2018 stands rejected and the writ petition stands dismissed:-

(ii) consequently, W.P.Nos.5715, 8577, 26713, 26718, 26723, 27042, 27045, 27053, 28012, 28018, 28020, 28022, 28336, 30585, 33906, 33910, and 33914 of 2018 are also dismissed:-

(ii) the petitioners are directed to submit their explanations, documents and evidences along with legal submissions, if any, within a period of eight weeks from the date of receipt of a copy of this order.

(iii) on receipt of the explanations from the petitioners, the concerned respondents are directed to proceed with the enquiry by affording opportunity to the petitioners, including personal hearing, as contemplated and complete the process and pass final orders as expeditiously as possible. If the petitioners are aggrieved from and out of the said final orders, to be passed thereafter, they are at liberty to approach the appellate authority for redressal of their grievances.

With the above directions, all the Writ Petitions stand disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Deputy Registrar(CS)

//True Copy//

Sub Assistant Registrar

abr

To

1.THE COMMISSIONER OF GST & CENTRAL EXCISE (AUDIT),
COIMBATORE AUDIT COMMISSIONERATE,
NO.6/7, A.T.D. STREET, RACE COURSE,
COIMBATORE.

2.THE COMMISSIONER OF CENTRAL GST &
CENTRAL EXCISE, SALEM,
NO.1, FOULKS COMPOUND, ANAI ROAD, SALEM.

3.ADDITIONAL DIRECTOR GENERAL
DIRECTORATE GENERAL OF CENTRAL EXCISE,
INTELLIGENCE CHENNAI ZONAL UNIT C-3,
C-WING II FLOOR RAJAJI BHAVAN,
BESANT NAGAR, CHENNAI 090.

4.THE COMMISSIONER OF CENTRAL GST AND CENTRAL EXCISE,
CENTRAL REVENUE BUILDING NO.4,
LAL BAHADUR SHASTRI ROAD,
BIBIKULAM, MADURAI - 625 002.

5.THE ADDITIONAL COMMISSIONER
OFFICE OF THE PRINCIPAL COMMISSIONER OF GST
AND CENTRAL EXCISE, NO.6/7 A.T.D.STREET,
RACE COURSE, COIMBATORE.

6.THE JOINT COMMISSIONER
OFFICE OF THE COMMISSIONER OF GST AND
CENTRAL EXCISE COIMBATORE AUDOT COMMISSIONERATE,
NO 6/7, A.T.D.STREET, RACE COURSE, COIMBATORE.

7.THE ADDITIONAL COMMISSIONER
OFFICE OF THE COMMISSIONER OF GST AND
CENTRAL EXCISE, NO.1,FOULKS COMPOUND,
ANAI ROAD, SALEM.

8.THE JOINT COMMISSIONER
OFFICE OF THE PRINCIPAL COMMISSIONER OF GST
AND CENTRAL EXCISE, NO.6/7,
S.T.D.STREET, RACE COURSE, COIMBATORE.

9.THE ASSISTANT COMMISSIONER
OFFICE OF THE ASSISTANT COMMISSIONER OF GST
AND CENTRAL EXCISE, POLLACHI DIVISION,
JOTHI NAGAR, D COLONY, POLLACHI.

10.THE COMMISSIONER OF GST AND
CENTRAL EXCISE OFFICE OF THE COMMISSIONER
OF GST AND CENTRAL EXCISE, CHENNAI OUTER
NEWRY TOWERS, NO.2054, I BLOCK,
II AVENUE, ANNA NAGAR, CHENNAI.

11.THE JOINT COMMISSIONER OF GST
AND CENTRAL EXCISE OFFICE OF THE
COMMISSIONER OF GST AND CENTRAL EXCISE,
CHENNAI OUTER NEWRY TOWERS, NO. 2054, I
BLOCK II AVENUE, ANNA NAGAR, CHENNAI 600 040.

12.ADDTIONAL DIRECTOR GENERAL OF GST
INTELLIGENCE COIMBATORE ZONAL UNIT
53, 1ST MAIN ROAD, MEENA ESTATE,
SOWRIPALAYAAM, COIMBATORE - 641 028.

+6ccs to Mr.Umesh Rao (SR Nos.31622 to 31627)
+2ccs to Mr.A.P.Srinivas (SR Nos.31813 & 31810)
+20ccs to M/s.K.Jayachandran, Advocate (SR No.31903)

W.P.Nos.15388 of 2018, 5715, 8577, 26713,
26718, 26723, 27042, 27045, 27053, 28012,
28018, 28020, 28022, 28336, 30585,
33906, 33910, 33914 & of 2018

SKY (CO)
PR (13/08/2021)