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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :: 29-09-2022

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

AND

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.9131 of 2019

M/s.Kothari Sugars and Chemicals Ltd....

Petitioner

-VS-

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

2.Central Board of Indirect Taxes & Customs,
New Delhi – 110 001,
represented by its Chairman.

3.The Assistant Commissioner of CGST & Central Excise,
Trichy II Division,
No.1, Williams Road, Cantonment,
Trichy-620 001.

4.The Commissioner of CGST & Central Excise,
(Audit), No.6/7, ATD Street,
Race Course Road,
Coimbatore – 641 018.

...

Respondents



Writ Petition under Article 226 of the Constitution of India, praying for issuance of a Writ of Declaration to declare Rule 2(1)(d)(i)(EEC) of the Service Tax Rules substituted by Notification No.16/2017-Ser.Tax dated 13.04.2017; Serial No.12, Para II, Notification No.30/2012-Ser.Tax dated 20.06.2012 inserted by Notification No.3/2017-Ser.Tax with effect from 12.01.2017; and Explanation-V, Notification No.30/2012-Ser.Tax introduced by Notification No.15/2017-Ser.Tax dated 13.04.2017 in so far as it seeks to impose service tax on the importer in respect of service of transportation of goods by vessel provided by a person located in a non-taxable territory to another person located in a non-taxable territory as ultra vires to Article 245 of the Constitution of India and violative of Section 64, Section 66B and Section 68(2) and Section 94 of the Finance Act,1994, as amended and Rule 3 of the Place of Provision of Services Rules,2012.

For Petitioner : Mrs.Radhika Chandrasekhar

For Respondents : Mr.V.Sundareeswaran,
Senior Standing Counsel.

ORDER

Learned counsel for the petitioner seeks permission of the Court to withdraw this Writ Petition. She has also made an endorsement in the petition to that effect.



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2. Permission is granted and this Writ Petition is dismissed, as withdrawn.

No costs. Consequently, the connected W.M.P.No.9650 of 2019 is closed.

(C.S.N.,J.)

(S.V.N.,J.)
29-09-2022

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To

- 1.Union of India,
The Secretary,
Ministry of Finance,
Department of Revenue,
North Block,
New Delhi.
- 2.Central Board of Indirect Taxes & Customs,
New Delhi – 110 001,
represented by its Chairman.
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4/4



W.P.No.9131/2019

S.VAIDYANATHAN,J.
AND
C.SARAVANAN,J.

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