



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.06.2022

CORAM

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

WP.NO.13755 OF 2019

AND

WMP.NO.13833 OF 2019

M/s.Shiv Mahadev Logistics Pvt. Ltd.,
Represented by its Director, Sahadevram Choudhary,
No:4/3, MCD Complex, M.R.H.Road,
Madhavaram, Chennai-600 060.

... 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 Senior Divisional Commercial Manager,
Chennai Division,
Southern Railways,
Park Town, Chennai-600 003.
5. The Principal Chief Commissioner of CGST and Central Excise,
Tamil Nadu & Pondicherry Zone,
No.121, Nungambakkam High Road,
Nungambakkam, Chennai-600 034.

... Respondents

Prayer: Writ Petition filed under Article 226 of the
Constitution of India, to issue a Writ of Certiorarified
Mandamus, calling for the records of the 4th respondent with



reference to his Letter No.M/C.300/Cycles/TBM (East) dated 07.01.2019 seeking 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 Respondent : Mr.A.P.Srinivas (for R1 & R5)
Senior Standing Counsel

Mr.P.T.Ramkumar (for R2 to R4)
for Railways

O R D E R

There is no representation by or on behalf of the petitioner. This writ petition can be merely closed on the ground that the period of contract between the petitioner and R1 to R4 has expired on 06.01.2022. Thus, the question relating to liability to Goods and Service Tax for the licence to man the vehicle parking stand does not survive any further.

2.This writ petition is closed. No costs. Connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS-VII)

//True Copy//

Sub Assistant Registrar

vs

To

1. The Secretary to Government of India,
Union of India,
Ministry of Railways, Rail Bhawan,
New Delhi.
2. The Chairman,
The Railway Board,
Rail Bhawan, New Delhi.



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