

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 04.07.2022

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.Nos.16764 & 16767 of 2022
&
W.M.P.Nos.16073 & 16077 of 2022

In both W.Ps.

M/s.Indeco Leisure Hotels Private Limited

Represented by its Authorized Signatory

Mr.M.R.Santosh Arularasan

East Land Farm Estate

Ondikadai Post, Yeercaud, Salem - 636 001.

... Petitioner

Vs.

1. Union of India

Represented by its Secretary

Department of Revenue

Ministry of Finance

North Block, New Delhi.

2. The Additional Director

O/o. The Directorate General of GST Intelligence

Coimbatore Zonal Unit,

155-1 Lakshmanan Street

(Behind Ukkadam Bus Stand)

Ukkadam, Coimbatore - 641 001.

3. The Joint Commissioner

O/o. The Commissioner of Goods and Service Tax

& Central Excise,

GST Bhawan, No.1 Floukes Compund, Anaaimedu

Salem - 636 001.

... Respondents in both WP's

Prayer in W.P.No.16764 of 2022: Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records relating to the impugned order-in-original Sl.No.20/2021-ST (JC) dated 31.08.2021 issued in C.No.V/15/14/2019-ST Adj. by the 3rd respondent and quash the same.

Prayer in W.P.No.16767 of 2022: Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records relating to the impugned Notification No.22/2014-Service Tax dated 16.09.2014 issued by the 1st respondent and quash the same.

In both W.Ps.

For Petitioner : Mr.G.Derrick Sam
For Respondents : Mr.V.Sundareswaran
Senior Panel Counsel for R1& R2
: Mr.S.Gurumurthy
Junior Standing Counsel for R3.

O R D E R

Learned counsel for the petitioner would submit that the petitioner does not wish to pursue these writ petitions, in light of the decision of the learned Single Judge of this Court in M/s.Redington (India) Limited Vs. Principal Addittional Director General (W.P.No.12853 of 2020 and etc. Batch dated 17.06.2022).

2. However, liberty is sought for and granted for the petitioner to file an appeal against the imupgned order, to which Mr.V.Sundareswaran, learned Senior Panel Counsel for R1 & R2 and Mr.S.Gurumurthy, learned Junior Standing Counsel for R3 express no objection.

3. Hence, liberty, as sought, is granted. Appeal, if filed within a period of 30 days from today, shall be entertained without reference to limitation but ensuring compliance with all other statutory conditions.

4. These Writ Petitions are dismissed as withdrawn. Connected writ miscellaneous petitions are closed. No costs.

Sd/-
Assistant Registrar (CS-V)

//True Copy//

Sub Assistant Registrar

nst

To

1. Union of India
Represented by its Secretary
Department of Revenue
Ministry of Finance
North Block, New Delhi.
2. The Additional Director
O/o. The Directorate General of GST Intelligence
Coimbatore Zonal Unit,
155-1 Lakshmanan Street
(Behind Ukkadam Bus Stand)
Ukkadam, Coimbatore - 641 001.
3. The Joint Commissioner
O/o. The Commissioner of Goods and Service Tax
& Central Excise,
GST Bhawan, No.1 Floukes Compound, Anaimeedu
Salem - 636 001.

+1cc to Mr.V.Sundareswaran, Advocate, S.R.No.42254

W.P.Nos.16764 & 16767 of 2022
&
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GSM(CO)
UMA(21/07/2022)