



WEB COPY



W.P.Nos.407 of 2021 and 11879 of 2020

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.07.2023

CORAM :

THE HONOURABLE **MR.JUSTICE C.SARAVANAN**

W.P.Nos.407 of 2021 and 11879 of 2020

and

W.M.P.Nos.483 and 485 of 2021 and 14590 and 14591 of 2020

W.P.No.407 of 2021:-

M/s.Sree Sumathi and Co.,
Rep by its Partners S.Mohan,
333/5, Rajakaganapathy Nagar,
Chinnakoallapatty,
Kannankurichi – (PO),
Salem – 636 008.

... Petitioner

Vs.

1.The Government of India,
Rep by its Secretary,
Ministry of Finance,
New Delhi.

2.The Deputy Director,
Office of the Deputy Director of Directorate General of
Goods and Service Tax Intelligence, Hosur Regional Unit,
222/1A1, 1st Floor, SRM Tower, 100 FT Ring Road,
Near RC Church, Shanthi Nagar, Hosur – 635 109.



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3. The Senior Intelligence Officer,
Office of the Deputy Director of Directorate General of
Goods and Service Tax Intelligence, Hosur Regional Unit,
222/1A1, 1st Floor, SRM Tower, 100 FT Ring Road,
Near RC Church, Shanthi Nagar, Hosur – 635 109.

4. The Additional Director General,
Office of the Deputy Director of Directorate General of
Goods and Service Tax Intelligence,
Coimbatore Zonal Unit,
155-I Lakshmanan Street,
Behind Ukkadam Bus Stand, Ukkadam,
Coimbatore – 641 001.

5. The Assistant Commissioner,
Office of the Assistant Commissioner of GST and
Central Excise, Salem Division,
106, 3rd Floor, Varalakshmi Orchid,
Ramakrishna Road, Near ATC Depot,
Salem – 636 007.

6. The Executive Engineer (PWD)
Buildings (C&M) Division,
Salem.

... Respondents

Prayer: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Mandamus, to call for the records on the file of the 1st respondent in respect of issue of the Notification No.6/2015-Service Tax dated 01.03.2015 published in Government of India Gazette Extraordinary Part II section 3, Sub-section (i) No.120 on 01.03.2015 and the show cause notice issued to the petitioner by the 2nd respondent in F.No.INT/DGGSTI/HRU/35/2017/259 dated 10.06.2019 and connected notice of the 5th respondent in C.No.V/15/04/2020-ST dated 20.11.2020 and



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quash the same and consequently to direct the 1st respondent to grant exemption for the petitioner from paying the service tax in respect of the works contract service other than commercial nature to the Government, local bodies, statutory authorities etc., with effect from 01.03.2015.

For Petitioner : Mr.R.Senniappan

For Respondents : Mr.T.V.Krishnamachari
SPCCG for R1
Mr.V.Sundareshwaran
Senior Panel Counsel
for R2 to R4

Mr.TNC.Kaushik
Government Advocate for R6

W.P.No.11879 of 2020:-

M/s.SKS Builders and Promoters,
Rep by its Partner K.Sekar,
132/1, Kaveri Avenue, MDS Nagar Main Road,
Hasthampatti,
Salem – 636 007.

... Petitioner

Vs.

- 1.The Government of India,
Rep by its Secretary,
Ministry of Finance,
New Delhi.
- 2.The Assistant Commissioner of GST and Central Excise,
Salem Audit Circle,
No.1, Anai Road, Foulks Compound,
Salem – 636 001.



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3.The Government of Tamil Nadu,
Rep by its Finance Secretary,
Fort St.George, Chennai – 9.

4.The Superintending Engineer,
Public Works Department,
Buildings (C&M) Circle,
Medical Works, Trichy -.

5.The Executive Engineer (PWD),
Buildings (C&M) Division,
Medical Works, Trichy – 1.

6.The Executive Engineer (PWD),
Technical Education Division,
Trichy -1.

... Respondents

Prayer: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records on the file of the 1st respondent in respect of issue of the Notification No.6/2015-Service Tax dated 01.03.2015 published in Government of India Gazette Extraordinary Part II section 3, Sub-section (i) No.12 and the show cause notice issued to the petitioner by the 2nd respondent in C.No.III/10/461/2019-SAC/GR II SCN Sl.No.09/2020 Ac dated --.06.2020 served on 17.06.2020 and quash the same and consequently direct the 1st respondent to grant exemption for the petitioner from paying the service tax in respect of the works contract service other than commercial nature to the Government, local bodies, statutory authorities etc., with effect from 01.04.2015.



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For Petitioner : Mr.R.Senniappan

For Respondents : Mr.Umesh Rao
Senior Standing Counsel
for R1 and R2
Mr.TNC.Kaushik
Government Advocate
for R3 to R6

COMMON ORDER

The learned counsel for the petitioner seeks leave to withdraw these writ petitions with liberty to file a reply to the show cause notice dated 17.06.2020, within a period of six weeks from the date of receipt of a copy of this order.

2.Recording the above, these writ petitions stand dismissed as withdrawn with the above liberty. No costs. Consequently, connected writ miscellaneous petitions are closed.

03.07.2023

Index : Yes/No
Internet : Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No

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C.SARAVANAN, J.

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