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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.03.2023

CORAM :

The HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.No.14521 of 2016
and
W.M.P.No.12680 of 2016

M/s.Sri Chidambaram and Co.,
203, 1st Floor, Angappa Naicken Street,
Chennai – 600 001,
Rep. By its Partner
Shri.G.Velmurugan .. Petitioner

vs

The Commissioner of Service Tax
(Appeals – I), Newry Towers,
2054/1, II Avenue,
12th Main Road, Anna Nagar,
Chennai – 600 040. .. Respondent

Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records of the respondent leading to issuance of Order-In-Appeal No.146/2016(STA-1) dated 16.03.2016 and quash the same as the same is contrary to law and violations of the statutory provisions.

For Petitioner : Mr.B.Satish Sundar

For Respondent : Mr.A.P.Srinivas
Senior Standing Counsel

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ORDER

A common stand is taken by Mr.B.Satish Sundar, learned counsel for the petitioner and Mr.A.P.Srinivas, learned Senior Standing Counsel for the respondent to the effect that the demand arising from Order-in-Appeal dated 16.03.2016 is liable to be cancelled in light of the fact that Rule 5 of the Service Tax (Determination of Value) Rules, 2006 is itself has been set aside by the Delhi High Court.

2. That order has been confirmed by the Apex Court in *Union of India and another v M/s.Intercontinental Consultants and Technocrats Pvt Limited* [2018 (10) G.S.T.L. 401 (S.C.)].

3. In light of the aforesaid decision and the convergence of view of learned counsel, the impugned order is set aside and this writ petition is allowed. No costs. Connected miscellaneous petition is closed.

30.03.2023

Index:Yes/No
Neutral Citation:Yes
ssm

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To

The Commissioner of Service Tax
(Appeals – I), Newry Towers,
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DR. ANITA SUMANTH,J.

ssm

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