



W.P. Nos.15184 and 15189 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.11.2023

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. Nos.15184, 15189 of 2021 and
W.M.P. Nos.16079, 16086 of 2021

S.Selvam ..Petitioner in W.P. No.15184 of 2021

K.Murugan ..Petitioner in W.P. No.15189 of 2021

Vs.

1.The Government of India,
Represented by its Secretary,
Ministry of Finance,
New Delhi - 110 001.

2.The Commissioner,
Office of the Commissioner of GST & Central Excise,
Puducherry, Goubert Avenue (Beach Road),
Puducherry - 605 001.

3.The Assistant Commissioner,
Officer of the Assistant Commissioner of GST and
Central Excise, Puducherry Division - III,
No.14, Municipal Street, Azeez Nagar,
Reddiarpalayam, Puducherry - 605 010.

4. The Chief Engineer,
Public Works Department, Puducherry.

5. The Commissioner,
Oulgaret Municipality.
Oulgaret,Puducherry.

..Respondents in both writ petitions



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COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus to call for the records pertaining to impugned Order-In-Original No.15/2021 (ST) and Order-In-Original No.17/2021 (ST) dated 15.06.2021 passed by the 3rd Respondent and quash the same and further direct the 3rd respondent to grant exemption to the petitioners from payment of service tax in respect of the works in contract service rendered to the 4th and 5th respondent between the period from 01.04.2015 to 31.06.2017.

For Petitioners : Mr.B.Balavijayan
in both W.Ps.

For R1 to R3 : Mr.S.Gurumoorthy
in both W.Ps. Senior Panel Counsel

For R4 and R5 : Given up
in both W.Ps.

COMMON ORDER

These writ petitions have been filed praying for a Writ of Certiorarified Mandamus challenging the impugned orders dated 15.06.2021.

2. It was submitted by the learned counsel for Respondent 1 to 3 that the orders were made on the basis of Notification No.6 of 2015 which had withdrawn the benefit extended under Notification No.25 of 2012. The validity of the said Notification has been upheld by the Division Bench of this Court and which has also been affirmed by the Hon'ble Supreme Court.

3.It was submitted by the learned counsel for the petitioners that they will confine themselves with a request to grant them the liberty to file an appeal by



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excluding the time spent in prosecuting the present writ petitions.

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4. In view of the same, the writ petitions are closed by granting liberty to the petitioners to file an appeal. If any such appeal is filed, while reckoning the period of limitation the appellate authority shall exclude the time spent in prosecuting the present writ petition and admit/ entertain the same subject to the petitioners complying with all other conditions relating to appeal including pre-deposit.

5. The writ petitions stand disposed of on the above terms. No costs. Consequently, connected miscellaneous petitions are closed.

10.11.2023

Speaking (or) Non Speaking Order

Index: Yes/No

Neutral Citation: Yes/No

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MOHAMMED SHAFFIQ, J.

Spp/Mka

To:

1. The Secretary, Ministry of Finance,
New Delhi - 110 001.
2. The Commissioner,
Office of the Commissioner of GST & Central Excise,
Puducherry, Goubert Avenue (Beach Road), Puducherry - 605 001.
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