



W.P.Nos.27387 & 28388 of 2022

WEB COPY IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 01.06.2023

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THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.Nos.27387 & 28388 of 2022 and
WMP.Nos.26594, 26595, 27690 & 27693 of 2022

T.Sivakumar ... Petitioner in WP.27387/2022

A.Kumaraguru ... Petitioner in WP.28388/2022

Vs

- 1.The Government of India,
Rep. by its Secretary, Ministry of Finance,
New Delhi - 110 001.
 - 2.Office of the Commissioner of GST & Central Excise,
Puducherry, Goubert Avenue (Beach Road),
Puducherry-605 001.
 - 3.Office of the Assistant Commissioner of GST and
Central Excise, Puducherry Division-I
No.14, Municipal Street, Azeez Nagar,
Reddiarpalayam, Puducherry-605 010.
 - 4.Office of the Executive Engineer
P.W.D, (Building and Roads)
Central Division, Puducherry.
 - 5.The Commissioner of Commune Panchayat & Municipality,
No.16, Rue Suffren,
Puducherry 605 001.
- ... Respondents in both WPs



W.P.Nos.27387 & 28388 of 2022

Prayer in WP.No.27387 of 2022: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorarified Mandamus, calling for the records of the third respondent in respect of the Order-In-Original No.05/2022 - ST vide DIN: 20220759XQ0100886808 dated 11.07.2022 and quash the same and consequently direct the 1st Respondent grant the Petitioner exemption from payment the Service Tax in respect of the works contract service other than for commercial work rendered to the Government, Local Bodies, Statutory Authorities etc., with effect from 01.04.2015 within the stipulated time as fixed by this Court.

Prayer in WP.No.28388 of 2022: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorarified Mandamus, calling for the records of the third respondent in relation of the Order-in-Original No.02/2022-ST vide DIN: 20220859XQ0000002E2D dated 17.08.2022, and quash the same and consequently direct the 1st Respondent grant the Petitioner exemption from payment the Service Tax in respect of the works contract service other than for commercial work rendered to the Government, Local Bodies, Statutory Authorities etc., with effect from 01.04.2015 within the stipulated time as fixed by this Court.

(In both WPs)

For Petitioners : Mr.M.N.Bharathi
for Mr.S.Muthuvenkatraman

For Respondents : Ms.Lydia Steffi (for R1 to R3)
for Mr.Rajnish Pathiyil
Senior Central Government Standing Counsel

No Appearance (for R4 & R5)



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COMMON ORDER

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Mr.M.N.Bharathi for Mr.S.Muthuvenkatraman, learned counsel appearing for the petitioner and Ms.Lydia Steffi for Mr.Rajnish Pathiyil, learned Senior Central Government Standing Counsel, who appears for R1 to R3 in both Writ Petitions draw attention to an order passed by the Division Bench of this Court in W.P.Nos.24996 of 2019 and batch dated 30.11.2022, wherein the identical issue as raised in these writ petitions has been considered by the Division Bench.

2.The issue in that batch as well as in the matters before me relates to withdrawal of Exemption Notification No.6 of 2015 dated 01.03.2015. The Division Bench has dismissed all writ petitions permitting the petitioners to file a statutory appeal before the appellate authority in line with the stipulation under the respective enactments.

3.Hence, and in light of the order passed by the Division Bench in the batch, these writ petitions are dismissed permitting the petitioners to file appeals before the appellate authority within a period of four weeks. If appeals are filed within the time frame as aforesaid, the same shall be entertained by the appellate authority as maintainable without reference to limitation, but ensuring



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compliance with all other statutory pre-conditions. No costs. Connected miscellaneous petitions are closed.

01.06.2023

vs

Index : Yes / No

Speaking order

Neutral Citation : Yes / No

To

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Dr.ANITA SUMANTH, J.

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