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W.P.Nos.10765 and 10766 of 2016

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.08.2024

CORAM

THE HONOURABLE MR.JUSTICE R.SURESH KUMAR

and

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.Nos.10765 and 10766 of 2016 and
W.M.P.Nos.9416 and 9417 of 2016**

Samrakshana Property Services Private Limited,
705, VII Floor, Spencer Plaza,
769 Anna Salai,
Chennai - 600 002.

Represented by its Authorised Signatory

... Petitioner
in both W.Ps

-Vs-

1. The Principal Commissioner of Service Tax,
Service Tax-I Commissionerate,
Newry Towers No.2054-I,
II Avenue, Anna Nagar,
Chennai - 600 040.

2. The Secretary (Revenue),
Ministry of Finance,
Union of India,
128-A / North Block,
New Delhi.

... Respondents
in both W.Ps

COMMON PRAYER : Petition under Article 226 of the Constitution of India, praying for issuance of writ of certiorarified mandamus, calling for the impugned notice i.e., Show Cause Notice No.109/2015 dated 01.10.2015 and Show Cause Notice No.2/2016-ST-1 dated 14.01.2016 issued by the first respondent and to quash the same and consequently, forbear the respondents or



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their officers from demanding service tax on the reimbursements received by the petitioner from its customers towards the costs of diesel fuel.

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For Petitioner
in both W.Ps : Mr.Dwarakesh Prabhakaran

For Respondents
in both W.Ps : Mr.A.P.Srinivas
Senior Standing Counsel

COMMON ORDER

(Order of the Court was made by **R.SURESH KUMAR, J.**)

These two writ petitions having been transferred to the Hon'ble Supreme Court vide Transfer Petition (Civil) No(s).501-506 of 2017, which was disposed of by the order of the Hon'ble Supreme Court dated 20.04.2018. The order of the Hon'ble Supreme Court reads thus:

"We are inclined to accept the submission made by the counsel for the respondent(s) that the present transfer petitions be also disposed of in the same terms as Transfer Petition (Civil) Nos.1043-1045 of 2017 and Transfer Petition (Civil) Nos.1932-1934 of 2017, in terms of the aforesaid judgment rendered in Civil Appeal No.2013 of 2014 and other connected matters, which reads as under:

"32. These transfer petitions are allowed and the writ petitions mentioned in the prayer clause, which are pending before the High Court of Madras, are transferred to this Court.

33. The transferred writs are also disposed of in terms of the judgment rendered above in Civil Appeal No.2013 of 2014 and other connected matters.

The instant transfer petitions are disposed of in terms of the aforesaid judgment."



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2. In view of the above, nothing survives in these writ petitions as it have already been disposed of by the said order.

3. Recording the same, these writ petitions are closed. However, there shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

(R.S.K., J.) (C.S.N., J.)
07.08.2024

NCC : Yes / No
Index : Yes / No
Speaking Order : Yes / No

vji

To

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and
C.SARAVANAN, J.**

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