IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.03.2024

CORAM

THE HON'BLE MR.SANJAY V.GANGAPURWALA, CHIEF JUSTICE
AND
THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

WP No.19515 of 2000

Chemplast Sanmar Ltd.
No.8, Cathedral Road,
Chennai 86
rep. By its Asst.Vice President
- Legal (CORPORATE) : Petitioner

Vs

1.The Union of India,
rep. by Secretary Ministry of Finance
New Delhi.

2.The Deputy Commissioner of Central Excise
Salem Division, Salem 636 001. : Respondents

Prayer: Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Declaration declaring the provisions of Section 116 and 117 of Chapter 5 of the Finance Act, 2000 to be ultra vires the Constitution of India insofar as they seek to impose the burden of collection and liability to pay Service Tax on the person who avails the services provided by Goods Transport Operators and recover insofar as the Petitioner is concerned and render justice.

For Petitioner : Ms.L.Maithili

For Respondents : No appearance

ORDER

(Made by the Hon'ble Chief Justice)

We have heard Ms.L.Maithili, learned counsel for the petitioner.

2. The petitioner assails the provisions of Sections 116 and 117 of Chapter 5 of the Finance Act, 2000. The said provisions are no longer in the statute book, as admitted by learned counsel for the petitioner.

3. The petitioner is seeking a declaratory relief. Now, the writ petition is only academic. Therefore, we need not decide the prayer made in the writ petition. The writ petition as such is disposed of. There shall be no order as to costs. Consequently, WPMP No.28309 of 2000 is closed.

(S.V.G., CJ.) **(D.B.C., J.)**
26.03.2024

Index : Yes/No
Neutral Citation : Yes/No
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To

1.The Secretary,
Ministry of Finance
New Delhi.

2.The Deputy Commissioner of Central Excise
Salem Division,
Salem 636 001.

THE HON'BLE CHIEF JUSTICE

AND

D.BHARATHA CHAKRAVARTHY, J.

(tar)

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