IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.11.2024

CORAM :
THE HONOURABLE MR.JUSTICE R. SURESH KUMAR
AND
THE HONOURABLE MR.JUSTICE C. SARAVANAN

W.P.No.11393 of 2016

Samrakshana Property Services Pvt. Ltd.
705, VII Floor, Spencer Plaza
769 Anna Salai, Chennai – 600 002
Rep. By its Authorized Signatory. .. Petitioner

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

Prayer: Petition filed under Article 226 of the Constitution of India, seeking for a writ of Declaration, to declare Rule 5(1) of the Service Tax (Determination of Value) rules 2006 as ultra vires and unlawful.

For the Petitioner : Mr.D.Dwarakesh Prabhakaran

For the Respondents : Mr.A.P.Srinivas
Senior Standing Counsel

ORDER

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

It is brought to our notice by the learned counsel appearing for both sides that the very same writ petition stood transferred to the Hon'ble Supreme Court of India in ***Union of India & Anr. vs. M/s.Trinitys Clearing and Shipping Agencies etc.*** in Transfer Petition (Civil) Nos.504 to 507 of 2017 and was also disposed by order dated 20.04.2018. In support of the said contention, the learned counsel has also produced the copy of the said order dated 20.04.2018, which is reproduced hereunder:-

IN THE SUPREME COURT OF INDIA
CIVIL ORIGINAL JURISDICTION

TRANSFER PETITION (CIVIL) NO(S). 501-506 OF 2017

UNION OF INDIA & ANR. PETITIONER(S)

VERSUS

M/S. TRINITYS CLEARING AND SHIPPING AGENCIES ETC.ETC. RESPONDENT(S)

O R D E R

Heard learned counsel for the parties.

Our attention has been drawn to the judgment of this Court in *Union of India & Anr. v. M/s. Intercontinental Consultants And Technocrats Pvt. Ltd.* 2018 (4) SCALE 243.

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.1043-1046 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.

..........................J.
(J. CHELAMESWAR)

..........................J.
(SANJAY KISHAN KAUL)

NEW DELHI
DATED: APRIL 20, 2018

2. In view of the aforesaid developments, nothing survives in the present writ petition. Hence, the writ petition stands dismissed. There shall be no order as to costs. Consequently, W.M.P.Nos.9852 & 9853 of 2016 are closed.

(R.S.K., J.) (C.S.N, J)
20.11.2024

Neutral Citation:Yes/No

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To:

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.

R. SURESH KUMAR, J.
AND
C. SARAVANAN, J.

(drm)

W.P.No.11393 of 2016

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