



WP Nos.46787, 46788 of 2002

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.03.2024

CORAM

THE HON'BLE MR.SANJAY V.GANGAPURWALA, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

WP Nos.46787, 46788 of 2002

M/s.Kumaragiri Textiles Ltd.
rep. By its Director

: Petitioner in WP No.46787
of 2002

M/s.Saravana Spinning Mills,
Unit of Kumaragiri Electronics Ltd.,
rep. By its Director

: Petitioner in WP No.46788
of 2002

versus

1.The Union of India,
rep. By Secretary,
Ministry of Finance,
Department of Revenue,
New Delhi

2.The Assistant Commissioner of Central Excise,
Hosur Division, Hosur

3.The Superintendent of Central Excise
Dharmapuri Range, Dharmapuri : Respondents



WP Nos.46787, 46788 of 2002

Prayer: Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Declaration declaring that Sections 116 & 117 of Chapter V of Finance Act 2000 (Act 10 of 2000) amending the Chapter V of the Finance Act, 1994 (Act 32 of 1994) and validating sub-clauses (xii) and (xvii) of clause (d) of sub rule (1) of Service Tax Rules, 1994 are unconstitutional, ultra vires of basic structure of Service Tax Act itself levying service tax on the user of service insofar as the petitioners are concerned.

For Petitioners : No appearance

For Respondent No.1 : Mr.K.Srinivasamurthy, SPC

No appearance for respondents 2 and 3

COMMON ORDER

(Made by the Hon'ble Chief Justice)

None appears for the petitioners.

2. The petitioners are challenging the veracity of Sections 116 and 117 of Chapter V of Finance Act, 2000 (Act 10 of 2000), amending Chapter V of the Finance Act, 1994 (Act 32 of 1994) and validating sub-clauses (xii) and (xvii) of clause (d) of sub-Rule (1) of Service Tax Rules, 1994.



WP Nos.46787, 46788 of 2002

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3. With the passage of time, challenge to the said Rules may not subsist. As none appears for the petitioners, the writ petitions are dismissed for non-prosecution. There shall be no order as to costs.

(S.V.G., CJ.)

(D.B.C., J.)

04.03.2024

Index : Yes/No
Neutral Citation : Yes/No
tar

To

- 1.The Secretary,
Ministry of Finance,
Department of Revenue, New Delhi
- 2.The Assistant Commissioner of Central Excise,
Hosur Division, Hosur
- 3.The Superintendent of Central Excise
Dharmapuri Range, Dharmapuri



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WP Nos.46787, 46788 of 2002

THE HON'BLE CHIEF JUSTICE

AND

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(tar)

WP Nos.46787, 46788 of 2002

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