



W.P.No.14524 of 2006

WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.03.2024

CORAM :

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

AND

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.No.14524 of 2006

Tirpur Sri Sentil Cotton Mills Ltd.
SF 302, Kona Thottam
Andipalayam, Iduvampalayam Post
Mangalam Road, Tiruppur
Coimbatore District
Rep. by its Managing Director.

.. Petitioner

Vs.

1. Union of India
Rep. by the Secretary
Department of Revenue
Ministry of Finance
North Block, New Delhi.
2. The Chairman
Central Board of Excise and Customs
North Block, New Delhi.
3. The Chief Commissioner of Central Excise
6/7, A.T.D. Street
Race Court, Coimbatore.

.. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India seeking a writ of Declaration to declare the provisions of Explanation



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to Section 65(105) of the Finance Act, 1994 as introduced by the Finance Act, 2005, read with provisions of Rule 2(1)(d)(iv) of the Service Tax Rules, 1994, as introduced by Notification 23/2005 ST dated 07.06.2005, as being violative of the Finance Act, 1994 as beyond the legislative competence of Parliament and as being violative of the Articles 14, 19(1)(g), 245 and 265 of the Constitution of India.

For the Petitioner : Mr.P.Santhosh
For Mr.K.Govi Ganesan
For the Respondents : No appearance

ORDER
(Made by the Hon'ble Chief Justice)

Learned counsel for the petitioner, on instructions, seeks leave to withdraw the writ petition. Learned counsel submits that the writ petition has become infructuous.

2. In view of that, the writ petition is disposed of as infructuous. There shall be no order as to costs. Consequently, W.P.M.P.No.15313 of 2006 is closed.

(S.V.G., CJ.)

(D.B.C., J.)

14.03.2024

Index : Yes/No



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Neutral Citation : Yes/No
kpl

To

1. The Secretary
Department of Revenue
Ministry of Finance
North Block, New Delhi.
2. The Chairman
Central Board of Excise and Customs
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THE HON'BLE CHIEF JUSTICE
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