



W.P.No.17060 of 2006

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.03.2024

CORAM :

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

AND

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.No.17060 of 2006

The Tamilnadu Kalyana Mandapam
Owners Association,
rep. by its President Muktha V.Srinivasan,
No.212, St. Mary's Road, Mylapore,
Chennai-600 004.

.. Petitioner

VS

1.The Union of India,
rep. by its Secretary,
Ministry of Finance, Department of Revenue,
Service Tax Cell,
Service Tax Commissionerate,
New Delhi.

2.The Commissioner of Central Excise,
Service Tax,
Uthamar Gandhi Salai,
Chennai-34.

3.The Superintendent,
Office of the Assistant Commissioner of Service Tax,
Service Tax, Commissionerate, Division-IV,
MHU Complex, No.692, Anna Salai,
Nandanam, Chennai-600 035.

.. Respondents



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Prayer : Petition filed under Article 226 of the Constitution of India seeking issuance of a writ of declaration declaring the amendment of notification F.No.B1/6/2005-TRU dated 13.05.2005, which charges the service tax on the advance payment received towards taxable service to be provided in future as non-est, ultra vires and unconstitutional.

For the Petitioner : Mr.M.Kempuraj

For the Respondents : Mr.Rajinish Pathiyil
SCGSC

ORDER

(Order of the court was made by the Hon'ble Chief Justice)

Learned counsel for the petitioner, on instructions, submits that the prayer in the writ petition has become infructuous.

2. In the light of that, the writ petition is dismissed as infructuous. There shall be no order as to costs.

(S.V.G., C.J.)

(D.B.C., J.)

18.03.2024

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

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- 1.The Secretary,
Union of India,
Ministry of Finance, Department of Revenue,
Service Tax Cell,
Service Tax Commissionerate,
New Delhi.
- 2.The Commissioner of Central Excise,
Service Tax,
Uthamar Gandhi Salai,
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THE HON'BLE CHIEF JUSTICE
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