



WP No.28257 of 2007

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.03.2024

CORAM

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

AND

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

WP No.28257 of 2007
and M.P.Nos.1 of 2007 and 1 of 2009

M/s.Prime Textiles Ltd.,
Rep. by Shri Rajkumar Chaturvedi,
Vice President-Finance,
110, Avinashi Road, Gandhi Nagar Post,
Tirupur 641 603.

.. Petitioner

-vs-

1. Union of India,
Rep. by its Secretary to Govt.,
Department of Revenue,
Ministry of Finance, North Block,
New Delhi.

2. The Commissioner of Central Excise,
6/7, A.T.D. Street, Race Course,
Coimbatore 641 018.

.. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Declaration to declare the provisions of Explanation to Section 65(105) of the Finance Act, 1994 as introduced by the Finance Act, 2005 and Rule 2(1)(d)(iv) of the Service Tax Rules, 1994, as being violative of the Finance Act, 1994, beyond the legislative competence and as being violative of the Articles 14, 19(1)(g), 245 and 265 of the Constitution of India in so far as the petitioner is concerned.



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For the Petitioner : No appearance
For the Respondents : Mr.Rajesh Vivekananthan
Deputy Solicitor General for R-1
: No appearance for R-2

* * * * *

ORDER

(Made by the Hon'ble Chief Justice)

On 20.03.2024, we had passed the following order:

"None appears for the petitioner.

If, on the next date of hearing, none appears for the petitioner, the matter would be dismissed.

Place this matter on 27.03.2024."

Today also, none appears for the petitioner. The writ petition is dismissed. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

(S.V.G., CJ.)

(D.B.C., J.)

27.03.2024

Index : Yes/No
Neutral Citation : Yes/No
sra

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To

1. Secretary to Govt. of India,
Department of Revenue,
Ministry of Finance, North Block,
New Delhi.
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THE HON'BLE CHIEF JUSTICE
AND
D.BHARATHA CHAKRAVARTHY, J.

(sra)

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