



WP No.10625 of 2009

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.04.2024

CORAM

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

AND

THE HON'BLE MR.JUSTICE J.SATHYA NARAYANA PRASAD

WP No.10625 of 2009
and MP Nos.1 and 2 of 2009

The Board of Trustees of the Chennai
Port Trust, Rep. by its Chairman,
No.1, Rajaji Salai, Chennai-1.

.. Petitioner

-VS-

1. The Union of India,
Ministry of Railways owning the Southern
Railways, Rep. by its General Manager,
Southern Railway, Chennai-3.
2. The Financial Advisor and Chief
Accounts Officer/Traffic,
Southern Railway, Chennai-3.
3. The Commissioner of Service Tax,
M.H.Complex, 692, Anna Salai,
Nandanam, Chennai-35.
4. The Assistant Commissioner,
Service Tax Commissioner,
692, Anna Salai, Nandana, Chennai-35.

.. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Declaration declaring that the explanation to S. 65 (82), S. 65 (105) (zzb) and S. 65(19) of the Finance Act 1994 coming in to effect from 14.5.2003 is ultra vires of Article 14 and 265 of the Constitution of



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India and the transaction of the petitioner qua port railway do not fall within sections 64, 65, 66, 67 and 68 of the Finance Act 1994 as amended from time to time and consequently therefore requires to be declared invalid.

For Petitioner : Mr.R.Karthikeyan
For Respondents : Mr.P.T.Ramkumar
Standing Counsel for RR 1 and 2
: Mr.A.P.Srinivas
Senior Standing Counsel for RR 3 and 4

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ORDER

(Made by the Hon'ble Chief Justice)

The learned counsel for the petitioner fairly submits that the matter now remains only academic.

In light of that, the writ petition stands disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

(S.V.G., CJ.) (J.S.N.P., J.)
10.04.2024

Index : Yes/No
Neutral Citation : Yes/No

sra



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To

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1. The General Manager,
Union of India, Ministry of Railways
owning the Southern Railways,
Southern Railway, Chennai-3.
2. The Financial Advisor and Chief
Accounts Officer/Traffic,
Southern Railway, Chennai-3.
3. The Commissioner of Service Tax,
M.H.Complex, 692, Anna Salai,
Nandanam, Chennai-35.
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THE HON'BLE CHIEF JUSTICE
AND
J.SATHYA NARAYANA PRASAD, J.

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