



WP No.10640 of 2009

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.04.2024

CORAM

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

AND

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

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M/s.Jindal Textiles,
Rep. by its Partner,
Kishan Gopal Sakseria,
39(1), Om Sakthi Koil Street,
Kongu Nagar Extension,
Tirupur 641 607.

.. Petitioner

-VS-

1. Union of India,
Rep. by its Secretary,
Government of India,
North Block, New Delhi 110 001.
2. The Secretary,
Ministry of Finance,
Department of Revenue,
Government of India,
New Block, New Delhi 110 001.
3. The Commissioner of Service Tax,
Service Tax-Research & Intelligence Wing,
6/7, A.T.D.Street, Race Course Road,
Coimbatore 641 018.



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4. The Superintendent of Central Excise,
Office of the Commissioner of Service Tax,
Tirupur Range-II, Tirupur Division,
2nd Floor, Range II, Cotton Market Building,
Palladam Road, Tirupur.

.. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Declaration to declare the Notification No.24/2007 dated 22.05.2007 and Circule No.98/2I/2008-ST dated 4.1.2008 issued by the 2nd respondent for collecting service tax on the immovable property in so far as the petitioners are concerned as illegal, null and void and ultra vires the provisions of the Finance Act, 1994 as amended by the Finance Act, 2007 and Finance Act, 2008.

For Petitioner : No appearance
For Respondents : Mr.M.Santhanaraman
Spl. Panel Counsel

* * * * *

ORDER

(Made by the Hon'ble Chief Justice)

None appears for the petitioner. On the last date also, none appeared for the petitioner.

2. The petitioner has challenged the notification dated 22.05.2007 and the circular dated 04.01.2008. Only declaratory relief is sought.



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3. The learned Special Panel Counsel appearing for the respondents submits that the issue is covered by the Division Bench judgment of this Court in the case of **G.V.Matheswaran vs. Union of India and Ors.** reported in **(2015) 86 VST 433.**

As none appears for the petitioner consistently, the writ petition is dismissed. There shall be no order as to costs. Consequently, M.P.No.1 of 2009 is closed.

(S.V.G., CJ.) (J.S.N.P., J.)
05.04.2024

Index : Yes/No
Neutral Citation : Yes/No

sra

To

1. The Secretary
Government of India,
North Block, New Delhi 110 001.
2. The Secretary,
Ministry of Finance, Department of Revenue,
Government of India,
New Block, New Delhi 110 001.
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