



WEB COPY



W.P.No.36192 of 2007

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.03.2024

CORAM :

**THE HON'BLE MR.SANJAY V.GANGAPURWALA ,
CHIEF JUSTICE
AND
THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY**

W.P.No.36192 of 2007

M/s.FLSmidth Minerals Pvt. Ltd.,
rep. by its Senior Manager - Commercial
FLSmidth House,
34, Egatoor, Kelambakkam,
Old Mahabalipuram Road,
Chennai - 600 103.

.. Petitioner

Versus

1. Union of India rep. by its Secretary,
Ministry of Finance,
Department of Revenue,
Government of India,
North Block,
New Delhi - 110 001.

2. Central Board of Excise & Customs,
North Block,
New Delhi - 110 001.

3. The Commissioner of Service Tax,
MHU Complex,
692, Anna Salai, Nandanam,
Chennai - 600 035.

.. Respondents



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Prayer : Writ Petition filed under Article 226 of the Constitution of India seeking a Writ of Declaration to declare the amendment to Section 65(105) and Explanation-3 to Section 67 introduced by Finance Act, 2005 to Finance Act, 1994 levying service tax on receipts even before services are provided as ultra vires Articles 14, 19(1)(g), Article 248 and Article 265 of the Constitution of India, Section 64 of the Finance Act, 1994 and also beyond the legislative competence of the Parliament of India, in so far as the petitioner is concerned.

For Petitioner : Mrs.Radhika Chandrasekar

For Respondents : No Appearance

ORDER

(Order of the Court is made by the Hon'ble Chief Justice)

Learned Counsel for the petitioner, on instructions, seeks leave to withdraw the Writ Petition.

2. In the light of that, this Writ Petition is dismissed as withdrawn. There shall be no order as to costs. Consequently, M.P.No.1 of 2007 is closed.

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

(D.B.C., J.)

19.03.2024

Index : yes/no

Speaking order/Non-speaking order



W.P.No.36192 of 2007

Neutral Citation : yes/no

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To

1. The Secretary,
Ministry of Finance,
Department of Revenue,
Government of India,
North Block,
New Delhi - 110 001.
2. The Central Board of Excise & Customs,
North Block,
New Delhi - 110 001.
3. The Commissioner of Service Tax,
MHU Complex,
692, Anna Salai, Nandanam,
Chennai - 600 035.



W.P.No.36192 of 2007

**THE HON'BLE CHIEF JUSTICE
AND
D.BHARATHA CHAKRAVARTHY, J.**

grs

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