



WP No.36867 of 2006

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.04.2024

CORAM

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

AND

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

WP No.36867 of 2006
and MP No.1 of 2006

Amjab Finished Leather Co.,
No.272, Ambur Road, Bakkalpatti,
Pernambut 635 810, Rep. by its Partner.

.. Petitioner

-VS-

1. Union of India,
Rep. by the Secretary,
Department of Revenue,
Ministry of Finance, North Block,
New Delhi 110 001.
2. The Chairman,
Central Board of Excise and Customs,
North Block, New Delhi 110 001.
3. The Asst. Commissioner of Central Excise,
Vellore Division, Central Revenue Building,
Barracks Maidan, Behind Karpagam Super
Market, Vellore 632 001.

.. 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 read with provisions of Rule 2(1)(d) of the Service Tax Rules as introduced by Notification 23/2005 ST dated 07.06.2005 as being violative of the Finance Act 1994 as beyond the legislative competence of Parliament and as being violative of the Articles 14, 19(1)(g), 245 and 265 of the Constitution of India.



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For Petitioner : No appearance
For Respondents : Mr.Rajnish Pathiyil
Spl. Panel Counsel
* * * * *

ORDER

(Made by the Hon'ble Chief Justice)

Since two dates, none appeared for the petitioner. Today also none appears for the petitioner. Heard Mr.Rajnish Pathiyil, learned counsel for the respondents.

2. The learned counsel for the respondents submits that the issue is no longer *res integra*. The same is decided by the Supreme Court in the case of **CST, Delhi vs. Sojitz Corporation**, reported in **2022 (65) GSTL 130 (SC)**.

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

(S.V.G., CJ.) (J.S.N.P., J.)
16.04.2024

Index : Yes/No
Neutral Citation : Yes/No

sra



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To

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1. The Secretary,
Govt. of India,
Department of Revenue,
Ministry of Finance, North Block,
New Delhi 110 001.
2. The Chairman,
Central Board of Excise and Customs,
North Block, New Delhi 110 001.
3. The Asst. Commissioner of Central Excise,
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THE HON'BLE CHIEF JUSTICE
AND
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