



WP No.44577 of 2006

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.03.2024

CORAM

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

AND

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

WP No.44577 of 2006

Subburaj Textile Mills (P) Limited,
Madurai Road, Sankar Nagar,
Tirunelveli 627 357, Rep. by its
Director, V.Subburaj.

.. 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 Chief Commissioner of Central Excise,
6/7, A.T.D.Street, Race Course,
Coimbatore 641 018.
4. The Chief Commissionr of Central Excise,
26/1, Uthamar Gandhi Salai,
Chennai 600 034.

.. Respondents



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Prayer: Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Declaration declaring the provisions of Explanation to Section 65 (105) of the Finance Act, 1994 as introduced by the Finance Act, 2005, as beyond the legislative competence of Parliament and also to declare the provisions of Rule 2(1)(d)(iv) of the Service Tax Rules, 1994, as introduced by Notification 23/2005 ST dated 07.06.2005, as being violative of the Finance Act, 1994 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.

For the Petitioner : Mr.R.S.Pandiyaraj

For the Respondents : No appearance

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ORDER

(Made by the Hon'ble Chief Justice)

We have heard Mr.R.S.Pandiyaraj, learned counsel for the petitioner. None appears for the respondents.

2. The learned counsel for the petitioner submits that the issue involved in the present writ petition is already decided by the Division Bench of this Court and in similar matter bearing W.P.No.8124 of 2006 with connected writ petitions, the order is passed on 19.08.2014. In light of that, we follow the same course and pass the same order.



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The writ petition is disposed of in terms of the order dated 19.08.2014 passed by the Division Bench of this Court in W.P.No.8124 of 2006 with connected writ petitions. The petitioner will reply to the show cause notice sent to it so that the proceedings are kept alive. The parties would be bound by the judgment to be rendered by the Hon'ble Supreme Court. There shall be no order as to costs.

(S.V.G., CJ.)

(D.B.C., J.)

25.03.2024

Index : Yes/No

Neutral Citation : Yes/No

sra

To

1. The Secretary,
Govt. of India,
Department of Revenue,
Ministry of Finance, North Block,
New Delhi 110 001.
2. The Chairman,
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(sra)

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