



W.P.Nos.14747 to 14749 of 2016

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.11.2024

CORAM :

THE HONOURABLE MR.JUSTICE R. SURESH KUMAR

AND

THE HONOURABLE MR.JUSTICE C. SARAVANAN

W.P.Nos.14747 to 14749 of 2016

M/s. Trinity's Clearing & Shipping Agencies

Rep. By its Partner S. Alexander

No.30, 2nd Floor, Thambu Chetty Street

Chennai – 600 001.

.. Petitioner in all W.Ps

Vs.

1. Union of India

Represented by its Secretary to Government

Department of Revenue

Ministry of Finance, North Block

New Delhi.

2. The Principal Commissioner of Service Tax

Service Tax I Commissionerate

Newry Towers, No.2054-I, II Avenue

Anna Nagar, Chennai – 600 040.

.. Respondents in all W.Ps

Prayer in W.P.No.14747 of 2016: Petition filed under Article 226 of the Constitution of India, seeking for a writ of Declaration, to declare Rule 5(1) of the Service Tax (Determination of Value) Rules, 2006 as ultra vires and unlawful;

Prayer in W.P.No.14748 of 2016: Petition filed under Article 226 of the Constitution of India, seeking for a writ of certiorari, calling for the records relating to the order in Original No.CHN-SVTAX-001-COM-87 & 88 2015-16 dated 21.01.2016 passed by the second respondent in relate to Statement of Demand No.80/2015 dated 04.06.2015 and quash the same as arbitrary, illegal and contrary to law; and



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Prayer in W.P.No.14749 of 2016: Petition filed under Article 226 of the Constitution of India, seeking for a writ of certiorari, calling for the records relating to the order in Original No.CHN-SVTAX-001-COM-87 & 88 2015-16 dated 21.01.2016 passed by the second respondent in relate to show-cause notice No.303/2014 dated 10.10.2014 and quash the same as arbitrary, illegal and contrary to law.

For the Petitioners : Mr.M.A.Mudi Mannan
in all W.Ps

For the Respondents : Mr.A.P.Srinivas
in all W.Ps : Senior Standing Counsel

COMMON ORDER

(Order of the Court was made by R. SURESH KUMAR, J.)

It is brought to our notice by the learned counsel appearing for both sides that the very same writ petitions stood transferred to the Hon'ble Supreme Court of India in ***Union of India & Anr. vs. M/s.Trinitys Clearing and Shipping Agencies etc.*** in Transfer Petition (Civil) Nos.501 to 503 of 2017 and was also disposed by order dated 20.04.2018. In support of the said contention, the learned counsel has also produced the copy of the said order dated 20.04.2018, which is reproduced hereunder:-



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W.P.Nos.14747 to 14749 of 2016

IN THE SUPREME COURT OF INDIA
CIVIL ORIGINAL JURISDICTION
TRANSFER PETITION (CIVIL) NO(S). 501-506 OF 2017
UNION OF INDIA & ANR. PETITIONER(S)
VERSUS
M/S. TRINITYS CLEARING AND SHIPPING
AGENCIES ETC.ETC. RESPONDENT(S)
D R D E R

Heard learned counsel for the parties.

Our attention has been drawn to the judgment of this Court in Union of India & Anr. v. M/s. Intercontinental Consultants And Technocrats Pvt. Ltd. 2018 (4) SCALE 243.

We are inclined to accept the submission made by the counsel for the respondent(s) that the present transfer petitions be also disposed of in the same terms as Transfer Petition (Civil) Nos.1843-1045 of 2017 and Transfer Petition (Civil)Nos.1932-1934 of 2017, in terms of the aforesaid judgment rendered in Civil Appeal No.2013 of 2014 and other connected matters, which reads as under:

"32. These transfer petitions are allowed and the writ petitions mentioned in the prayer clause, which are pending before the High Court of Madras, are transferred to this Court.

33. The transferred writs are also disposed of in terms of the judgment rendered above in Civil Appeal No.2013 of 2014 and other connected matters

The instant transfer petitions are disposed of in terms of the aforesaid judgment.


J

NEW DELHI
DATED: APRIL 20, 2018

.....J.
(J. CHELAMESWAR)

.....J.
(SANJAY KISHAN KAUL)

2. In view of the aforesaid developments, nothing survives in these writ petitions. Hence, these writ petitions stand dismissed. There shall be no order as to costs. Consequently, W.M.P.Nos.12881 to 12885 of 2016 are closed.

(R.S.K., J.) (C.S.N, J)
20.11.2024

Neutral Citation:Yes/No
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To:

1. The Secretary to Government
Union of India
Department of Revenue
Ministry of Finance, North Block
New Delhi.
2. The Principal Commissioner of Service Tax
Service Tax I Commissionerate
Newry Towers, No.2054-I, II Avenue
Anna Nagar, Chennai – 600 040.



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R. SURESH KUMAR, J.
AND
C. SARAVANAN, J.

(drm)

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