



WP No.365 of 2011

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.04.2024

CORAM

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

AND

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

WP No.365 of 2011

Shipra Sachdev

: Petitioner

Vs

- 1.The Union of India
rep. By its Secretary,
Ministry of Finance,
Department of Revenue,
North Block New Delhi 110001
- 2.The Commissioner of Service Tax
692, MHU Complex,Anna Salai,
Nandanam, Chennai 35
- 3.DLF Southern Homes (P) LTD.
Chalam Towers III Floor, Old No.62
New No.113, Dr.Radhakrishnan Road,
Mylapore, Chennai 4

: Respondents

Prayer: Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Declaration declaring that the Explanation inserted in Clause (zzzh) of Sub Section (105) of Section 65 of the Finance Act 1994 as *ultra vires* the provisions of Article 14 and 265 of the Constitution of India.



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For Petitioner : No appearance
For Respondent No.1 : Mr.Rajinish Pathiyil,
SCGSC
For Respondent No.2 : Mr.Venkateswaran,
Special Government Pleader (Taxes)
For Respondent No.3 : No appearance

ORDER

(Made by the Hon'ble Chief Justice)

On 04.04.2024, when the matter was called out, none appeared for the petitioner. We had adjourned the matter to 12.04.2024 with an observation that if on the next date none appears for the petitioner, the matter would be dismissed.

2. Today also none appears for the petitioner. The writ petition as such is dismissed for non-prosecution. There shall be no order as to costs.

(S.V.G., CJ.) (J.S.N.P., J.)
12.04.2024

Index : Yes/No
Neutral Citation : Yes/No
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To

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Ministry of Finance,
Department of Revenue,
North Block New Delhi 110001
- 2.The Commissioner of Service Tax
692, MHU Complex,Anna Salai,
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THE HON'BLE CHIEF JUSTICE

AND

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