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.20832 & 40707 of 2016

M/s. Sri Chidambaram and Co. 203, 1st Floor, Angappa Naicken Street Chennai – 600 001. Rep. By its Partner G.Velmurugan.	..	Petitioner in W.P.No.20832 of 2016
M/s. Adarsh Shipping and Services Jaiswal Complex, No.230-232 Lingh Chetti Street, Chennai – 600 001. Rep. By its Partner D.Deveandran.	..	Petitioner in W.P.No.40707 of 2016

Vs.

1. Union of India
   Ministry of Finance, Department of Revenue
   North Block, New Delhi – 110 001
   Rep. By its Secretary.

2. The Central Board of Excise and Customs
   Ministry of Finance, Department of Revenue
   North Block, New Delhi – 110 001
   Rep. By its Chairman.

3. The Commissioner of Service Tax (Appeals-I)
   Newry Towers, 2054/1, II Avenue
   12th Main Road, Anna Nagar
   Chennai – 600 040. .. Respondents in both W.Ps

Common Prayer: 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.

For the Petitioners in both W.Ps : Dr.S.Krishnanandh

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

COMMON ORDER

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

The prayer sought in these writ petition is for a writ of declaration, to declare Rule 5(1) of the Service Tax (Determination of Value) Rules, 2006 as *ultra vires* and unlawful.

2. It is submitted by learned counsel appearing for both sides that the issue raised in these writ petitions has already been decided by the Delhi High Court in the matter of ***Intercontinental Consultants & Technocrats Pvt. Ltd. vs. Union of India***[1], which has been affirmed by the Hon'ble Supreme Court in the case of ***Union of India vs. Intercontinental Consultants and Technocrats Pvt. Ltd.***[2] on 07.03.2018.

3. We also incidentally followed the said orders and disposed of W.P.Nos.40508 and 40701 of 2016 by our order dated 07.11.2024. In that view of the matter, since the issue is fully covered by the aforesaid decision, which we have also followed, we are inclined to dispose of these writ petitions also in the same lines.

1 *2013 (29) S.T.R. 9 (Del.)*
2 *2018 (10) G.S.T.L. 401 (S.C.)*

4. Accordingly, both these writ petitions stand disposed of. There shall be no order as to costs. Consequently, W.M.P.Nos.17851 & 34704 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
   Union of India
   Ministry of Finance, Department of Revenue
   North Block, New Delhi – 110 001.

2. The Chairman
   The Central Board of Excise and Customs
   Ministry of Finance, Department of Revenue
   North Block, New Delhi – 110 001.

3. The Commissioner of Service Tax (Appeals-I)
   Newry Towers, 2054/1, II Avenue
   12th Main Road, Anna Nagar
   Chennai – 600 040.

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

(drm)

W.P.Nos.20832 & 40707 of 2016

20.11.2024