



WP No.35170 of 2013

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.04.2024

CORAM

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

AND

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

WP No.35170 of 2013
and M.P.Nos.1 and 2 of 2013 and 1 of 2014

M/s.Antony Projects Pvt. Ltd.,
Rep. by its Managing Director, S.Antony,
New No.66, Old No.10, Harleys Road,
Kilpauk, Chennai 600 010.

.. Petitioner

-VS-

1. The Union of India,
Rep. by the Secretary,
Ministry of Finance, Department of Revenue,
New Delhi.
2. Central Board of Excise, Customs and
Service Tax, Ministry of Finance,
Department of Revenue, Govt. of India,
New Delhi.
3. Customs, Excise and Service Tax Appellate
Tribunal, No.26, Haddows Road,
Chennai 600 026.
4. Commissioner of Service Tax,
MHU Complex, Nandanam, Chennai 600 035.



WP No.35170 of 2013

5. Superintendent of Service Tax,
GR-II, DIV-V, Service Tax Commissionerate,
Newry Towers-2054-I, 2nd Floor,
12th Main Road, Second Avenue,
Anna Nagar, Chennai 600 040.

.. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Declaration to declare that Sec.65(30a), Section 65(91a) and Sec.65(105)(zzzh) inserted by the Finance Act, 2005 in the Finance Act, 1994 (Act No.32 of 1994) are beyond the legislative competence of Parliament and ultra vires of Article 246(3) and Entry 54, List II of the Seventh Schedule to the Constitution of India, and resultantly the scheme of levy and recovery under the provisions are void and unenforceable as repugnant to Articles 14, 19(1)(g) and 265 of the Constitution of India.

For Petitioner : Mr.N.Jayakumar

For Respondents : No appearance

* * * * *

ORDER

(Made by the Hon'ble Chief Justice)

We have heard Mr.N.Jayakumar, learned counsel for the petitioner. None appears for the respondents.

2. The learned counsel for the petitioner submits that the business of the petitioner is closed and no instructions are received.



WP No.35170 of 2013

WEB COPY

3. On 26.03.2024, we had adjourned the matter at the request of the petitioner. Today also, the learned counsel for the petitioner does not possess any instructions. A memo to that effect is produced before us. The same is taken on record.

In light of that, the writ petition is dismissed for non-prosecution. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

(S.V.G., CJ.)

(J.S.N.P., J.)

05.04.2024

Index : Yes/No

Neutral Citation : Yes/No

sra

To

1. The Secretary,
Union of India, Ministry of Finance,
Department of Revenue, New Delhi.
2. Central Board of Excise, Customs and
Service Tax, Ministry of Finance,
Department of Revenue, Govt. of India,
New Delhi.



WP No.35170 of 2013

THE HON'BLE CHIEF JUSTICE
AND
J.SATHYA NARAYANA PRASAD, J.

(sra)

3. Customs, Excise and Service Tax Appellate
Tribunal, No.26, Haddows Road,
Chennai 600 026.
4. The Commissioner of Service Tax,
MHU Complex, Nandanam, Chennai 600 035.
5. The Superintendent of Service Tax,
GR-II, DIV-V, Service Tax Commissionerate,
Newry Towers-2054-I, 2nd Floor,
12th Main Road, Second Avenue,
Anna Nagar, Chennai 600 040.

WP No.35170 of 2013

05.04.2024