IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.08.2024

CORAM

THE HON'BLE MR.JUSTICE R.SURESH KUMAR
AND
THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.Nos.15971 & 15972 of 2022
and W.M.P.Nos.15292, 15293, 15295 & 15296 of 2022

M/s.Balan Electrical Works
Rep.by its Proprietor K.Rajinikanth
10/2, Vellappirandan Street,
Chidambaram 608 001
Cuddalore District. ... Petitioner in both W.Ps

Vs.

1 The Government Of India
Rep. By Its Secretary Ministry Of Finance
New Delhi-110 001.

2 The Directorate General Of GST Intelligence
Trichy Regional Unit No.10b/5
First Street Jaya Nagar K.k. Nagar
Post Trichy-620 001.

3 The Assistant Commissioner of GST
and Central Excise Office Of The
Assistant Commissioner Of Gst And Central
Excise No.1 Vallalar Nagar Manjakuppam
Cuddalore-608 001.

4 The Government Of Tamil Nadu
Rep. By Its Finance Secretary Fort St.
George Chennai-600 009. ... Respondents in both the W.Ps.

Prayer in W.P.No.15971 of 2022 : Writ Petition under Article 226 praying for the issuance of a Writ of Certiorarified Mandamus to call for the records on the file of the 1st Respondent in respect of issue of the Notification No. 6 / 2015-Service Tax dated 01.03.2015 in respect of Serial No. 1 (ii) alone and quash the same and consequently to direct the 1st respondent to grant exemption to the petitioner from paying the service tax in respect of the work contract service other than commercial nature rendered to the Government local bodies Statutory authorities etc. with effect from 01.04.2015.

Prayer in W.P.No.15971 of 2022 : Writ Petition under Article 226 praying for the issuance of a Writ of Certiorari calling for the records on the file of the 3rd Respondent in its impugned order passed in Order -in-original No. 04 / 2020-ST (DENOVO) dated 18.05.2020 and quash the same.

In both W.Ps.

For Petitioner : Mr.S.Rajasekar

For Respondents : Mr.S.Gurumoorthy
Senior Panel Counsel - for R3
R1, R2 and R4 - No appearance

O R D E R

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

It is submitted by the learned counsel for the petitioner as well as the learned Senior Panel Counsel for the respondent / Revenue that the issue raised in these writ petitions is covered by the judgment rendered by a Coordinate Bench of this Court in a batch of writ petitions in **W.P.24996 of 2019 etc., batch (M/s.Raju Constructions -vs- The Government of India rep. by the Ministry of Finance and Others)**.

2. In the light of the aforesaid decision of this Court, these writ petitions are dismissed, with a liberty to challenge the show cause notice / order of the appellate authority. No costs. Consequently, connected miscellaneous petitions are closed.

(R.S.K.,J.) (C.S.N.,J.)
06.08.2024

Index : Yes/No
Internet : Yes/No
KST

To

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

KST

W.P.Nos.15971 and 15975 of 2022

06.08.2024