



WEB COPY



W.P.Nos.16048 & 16051 of 2022

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.16048 & 16051 of 2022
and W.M.P.Nos.15384 & 15386 of 2022

Muthuswamy Constructions
Rep.by its Partner A.K.Sankaran
No.119/1, Car Street, Thilarshpet
Puducherry 605 009 presently at
No.59, 1st Floor, 4th Cross,
Sri Ranga Nagar, Marie Oulgalet
Puducherry 605 110.

...

Petitioner in both W.Ps

Vs.

- 1 The Government Of India
Rep. By Its Secretary Ministry Of Finance
New Delhi 110 001
2. Office Of The Commissioner of GST and
and Central Excise Puducherry Goubert
Avenue (beach Road) puducherry 605 001
3. Office Of The Assistant Commissioner
of GST and Central Excise, Puducherry
Division II, No. 14 Municipal Street
Azeez Nagar Reddiarpalayam
Puducherry 605 010.
4. Office Of The Executive Engineer
P.W.D (Buildings And Roads)
Central Division, Puducherry.
5. The Commissioner Of Commune
Panchayat And Municipality Puducherry

...

Respondents
in both the W.Ps.



W.P.Nos.16048 & 16051 of 2022

Prayer in W.P.No.16048 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 1st Respondent in respect of issue of Notification No. 06/ 2015- Service Tax dated 01.03.2015 published in Government of India Gazette Extraordinary Part- II Section-3 Sub Section (i) No. 120 on 01.03.2015 and quash the same.

Prayer in W.P.No.16051 of 2022 : Writ Petition under Article 226 praying for the issuance of a Writ of Certiorarified Mandamus calling for the records on the file of the 3rd respondent in respect of the Show Cause Notice SI. No. 07/ 2022 (ST) dated 22.04.2022 vide DIN 20220459XQ030000EEE6 and quash the same and consequently direct the 1st respondent to grant the petitioner exemption from payment of the service tax in respect of the works contract service other than for commercial work rendered to the Government Local Bodies Statutory Authorities etc.with effect from 01.04.2015 within the stipulated time as fixed by this Honble Court.

In both W.Ps.

For Petitioner : Mr.M.N.Bharathi
for Mr.S.Muthuvenkatraman
For Respondents : Mr.Rajinish Pathiyil
Senior Panel Counsel -for R1 to R3
Mr.J.Kumaran, Additional Govt.Pleader
for RR 4 to 6

ORDER

(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



W.P.Nos.16048 & 16051 of 2019

Bench of this Court in a batch of writ petitions in **W.P.No.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

- 1 The Government Of India
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W.P.Nos.16048 & 16051 of 2022

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

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