



W.P.Nos.16504 & 16508 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.16504 & 16508 of 2022
and W.M.P.Nos.15797, 15800, 15802 and 15805 of 2022**

M/s.Saraswathi Engineering Constructions
(P) Ltd., Rep.by its Director Mr.P.Kandasamy
54, Gandhi Nagar, Erode- 638 009
Erode District.

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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
Coimbatore Zonal Unit
155-I, Lakshmanan Street, Ukkadam
Coimbatore.
- 3 The Joint Commissioner of GST & CE
No.1, Foulks Compound, Anaimeedu
Salem - 636 001.
- 4 The Government Of Tamil Nadu
Rep. By Its Finance Secretary Fort St.
George Chennai-600 009.

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Respondents in
both the W.Ps.

Prayer in W.P.No.16504 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 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



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same and consequently to direct the 1st respondent to grant exemption to the petitioner from paying the service tax in respect of the works 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.16508 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 the impugned order passed in Order - in - Original SI. No. 01 / 2022 - ST (JC) dated 28.01.2022 and quash the same.

In both W.Ps.

For Petitioner : Mr.S.Rajasekar
For Respondents : Mr.A.P.Srinivas,
Senior Standing Counsel-for R1 to R3
R4 and R5 - No appearance

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 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).**



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2. In the light of the aforesaid decision of this Court, these writ petitions are dismissed, with a liberty to file a statutory appeal as against the order impugned in W.P.No.16508 of 2022. 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
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.



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

KST

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