



WEB COPY



W.P.Nos.16803 & 17239 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.08.2024

CORAM

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

**W.P.Nos.16803 & 17239 of 2021
and W.M.P.Nos.17778 & 18252 of 2021**

M/s.P.Velmurugan
130, Lawspet Main Road
Lawspet, Pondicherry 605 008

...

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
Central Excise, Puducherry, Goubert
Avenue (Beach Road), Puducherry-605 001.
- 3 Office of the Assistant Commissioner of GST
and Central Excise, Puducherry Division-III
No.14, Municipal Street, Azeez Nagar,
Reddiarpalayam, Puducherry-605 010.
- 4 Office of the Executive Engineer
P.W.D., Puducherry.

... Respondents

Prayer in W.P.No.16803 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.6/2015-Service Tax dated 01.03.2015 published in Government of India Gazette Extraordinary Part-II Section-3, Sub Section (i) No.12 on 01.03.2015 and quash the same.



W.P.Nos.16803 & 17239 of 2021

Prayer in W.P.No.17239 of 2021 : 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 No.19/2020-ST dated 24.12.2020 an quash the same and consequently direct the 1st respondent grant the petitioner exemption from payment of service tax in respect of the workds 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 Hon'ble Court.

In both W.Ps.

For Petitioner : Mr.M.N.Bharathi
for Mr.S.Muthuvenkataraman

For Respondents : Mr.M.Karthikeyan - for R1
Mr.J.Kumaran,
Additional Government Pleader (Puducherry)
-for RR 2 to 4

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 Counsel for the respondents 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).**



W.P.Nos.16803 & 17239 of 2021

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.17239 of 2021. No costs. Consequently, connected miscellaneous petitions are closed.

(R.S.K.,J.) (C.S.N.,J.)
08.08.2024

Index : Yes/No
Internet : Yes/No
KST

To

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

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