



WEB COPY



W.P.Nos.23132 & 23141 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.23132 & 23141 of 2022
and W.M.P.Nos.22124 & 22126 of 2022

P.Thirukumaran ... 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 & Central
Excise, Puducherry, Goubert Avenue
(Beach Road), Puducherry- 605 001.
3. Office of the Commissioner of GST & Central
Excise, Puducherry Division-III
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 No. 16 Rue
Suffren Puducherry 605 001
6. Adhi Dravidar Development Corporation Ltd.
Kamaraj Salai, Thattanchavady Puducherry 605 009
- 7 The Chief Branch Manager
State Bank Of India S.V. Complex 1st Floor
179 Easwaran Koil Street Puducherry 605001 ...

Respondents
in both the W.Ps.



Prayer in W.P.No.23132 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 Order- in - Original No. 13/2021- ST vide DIN 20210659XQ030042474C dated 16.06.2021 and quash the same and consequently direct the 1st Respondent grant the petitioner exemption from payment 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 and further direct the 7th Respondent to lift the bank attachment consequent to the quashing of the Order-in- Original No. 13/2021- ST Vide DIN 20210659XQ030042474C dated 16.06.2021.

Prayer in W.P.No.23141 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) on 1.03.2015 and quash the same.

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.23132 & 23141 of 20__

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



W.P.Nos.23132 & 23141 of 2017

To

- 1 The Government Of India
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