



W.P.(MD) No.17221 of 2021

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 17.04.2024

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.17221 of 2021

D.Maripandi

... Petitioner

/vs./

1.The Secretary,
Ministry of Finance,
Government of India,
North Block, New Delhi 110 001.

2.The Chairman,
Central Board of Indirect Tax & Customs,
Ministry of Finance,
New Delhi 110 001.

3.The Commissioner of CGST & Central Excise,
GST Bhavan,
4-Lal Bahadur Shastri Marg,
Bibikulam,
Madurai 625 002.

4.The Joint Commissioner of CGST & Central Excise (Adjudication),
4-Lal Bahadur Shastri Marg,
Bibikulam,
Madurai 625 002.

... Respondents



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PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus, to direct the First Respondent to dispose of the representation dated 10.07.2021.

For Petitioner : Mr.S.Kumar

For R1 : No appearance

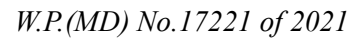
For R2 to R4 : Mr.N.Dilip Kumar
Standing Counsel

ORDER

This writ petition has been filed to dispose of the petitioner's representation dated 10.07.2021 to restore the benefit of exemption under Serial No.12 of Mega Exemption Notification No.25/2012-ST dated 20.06.2012, which stood diluted by the following two notifications:-

- “i) Notification No.6/2015 – Service Tax dated 01.03.2015*
- ii) Notification No.9/2016 – Service Tax dated 01.03.2016”*

2.In this case, the petitioner has provided services to the State Public Works Department. A Division Bench of this Court by an order dated 30.11.2022 in a batch of Writ Petitions in W.P.Nos.24996 of 2019 and batch has disposed of batch of cases and dismissed the challenge to the Orders in Original that came to be



3.Considering the same, this Writ Petition is disposed of by permitting the petitioner to file suitable representation before the Tamil Nadu Public Works Department to reimburse the tax to be borne by the petitioner pursuant to the withdrawal of exemption under Mega Exemption Notification No.25/2012-ST dated 20.06.2012 by the above mentioned two notifications. No costs.

17.04.2024



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C.SARAVANAN, J.

mm

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