

2024:PHHC:021384-DB  
CWP-13785-2013  
Date of Decision: 15.02.2024

M/s Kular Construction Ltd. ...Petitioner  
Vs.  
Union of India & Anr ...Respondents

**CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA  
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA**

Present Mr. Kapish Chawla, Advocate for the petitioner.  
Mr. Anshuman Chopra, Sr. Standing Counsel with  
Mr. Deepesh Kakkar, Advocate for the respondents.

**SANJEEV PRAKASH SHARMA, J.(Oral)**

1. Counsel for the petitioner wants time for taking further instructions from the petitioner. However, this Court is not inclined to entertain the petition further now as it is pending for adjudication since 02.07.2013.
2. The petitioner by way of this petition has challenged the service tax notification dated 01.03.2006, providing claim of 60% of service tax on the total value of the goods. The said notification of 2006 has remained consistent for all tax payers and has stood with its validity for almost 18 years now.
3. No purpose would be served to interfere with the same at this belated stage. Merely because it is affecting the petitioner, the validity of the same cannot be set aside.
4. The writ petition is bereft of merit and is dismissed accordingly.
5. All pending misc. application(s) also stand disposed of.

(SANJEEV PRAKASH SHARMA)  
JUDGE

**(SUDEEPTI SHARMA)**  
**JUDGE**

15.02.2024  
rajesh

1. Whether speaking/reasoned? : Yes/No  
2. Whether reportable? : Yes/No