2025:KER:31174

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE MOHAMMED NIAS C.P.

THURSDAY, THE 10TH DAY OF APRIL 2025 / 20TH CHAITHRA, 1947

WP(C) NO. 3034 OF 2018

PETITIONER:

M.S.HAMEED
AGED 68 YEARS
S/O. MOIDEEN, M.S COMPANY,
VAZHICHERI BUILDING, PAZHAVANGADI,
TRIVANDRUM 695 023,KERALA

BY ADV SRI.NAVOD PRASANNAN PATTALI

RESPONDENTS:

1 UNION OF INDIA
FINANCE DEPARTMENT, NEW DELHI 110 001
REPRESENTED BY THE SECRETARY
TO THE GOVERNMENT OF INDIA

2 CENTRAL BOARD OF EXCISE AND CUSTOMS SERVICE TAX
DEPARTMENT OF REVENUE MINISTRY OF FINANCE,
GOVERNMENT OF INDIA, NEW DELHI 110 001

3 CHIEF COMMISSIONER OF CENTRAL EXCISE
CUSTOMS SERVICE TAX
KERALA ZONE, C.R BUILDING,
I S PRESS ROAD, COCHIN 682 018

4 ASSISTANT COMMISSIONER OF CENTRAL TAX AND EXCISE
O/O ASSISTANT COMMISSIONER OF CENTRAL TAX AND
EXCISE,SREYAS BUILDING, GPO LANE,
THIRUVANANTHAPURAM 695 001

BY ADV SRI.KRISHNADAS P.NAIR, CGC
SRI.SREELAL N WARRIER, SC

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 10.04.2025, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

2025:KER:31174

MOHAMMED NIAS C.P., J

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W.P(C) No. 3034 of 2018

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Dated this the 10th day of April, 2025

J U D G M E N T

The writ petition is filed seeking a declaration that the sale of lottery tickets does not come within the purview of auxiliary service or taxable service as defined under Section 65 of the Finance Act, 1994, and is consequently not a taxable service within the meaning of Section 65(105) of the Finance Act, 1994.

2. It is submitted by both sides that the issue is covered against the Department by the judgment of the Honourable Supreme Court reported in ***Union of India v. Future Gaming Solutions Pvt. Ltd. [2025 SCC OnLine SC 289]***.

In view of the above, the writ petition is allowed as prayed for.

Sd/-
MOHAMMED NIAS C.P.
JUDGE

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APPENDIX OF WP(C) 3034/2018

PETITIONER EXHIBITS :

EXHIBIT P1	**TRUE COPY OF THE AGENCY LICENSE ISSUED TO THE PETITIONER FROM THE DISTRICT LOTTERY OFFICER, DLP KOLLAM**
EXHIBIT P2	**TRUE COPY OF THE SHOW CAUSE NOTICE DATED 19-12-2017 ISSUED BY THE 4TH RESPONDENT TO THE PETITIONER**
EXHIBIT P3	**TRUE COPY OF THE ORDER DATED 09-12-2012 PASSED BY THE I.D SINGLE JUDGE IN WP(C) NO 24845/2013**
EXHIBIT P4	**TRUE COPY OF THE ORDER DATED 10-10-2013 IN WP(C) NO. 24845/2013**
EXHIBIT P5	**TRUE COPY OF THE ORDER DATED 14-0-2014 PASSED BY DIVISION BENCH OF THIS HIGH COURT IN WP(C0 NO. 24845/2013**
EXHIBIT P6	**TRUE COPY OF THE CIRCULAR DATED 19-05-2015 ISSUED BY THE JOINT SECRETARY (TAX RESEARCH UNIT-1) DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA)**

// True Copy // PA To Judge