2025:KER:31177

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. 11363 OF 2018

PETITIONER:

P.THANKARAJAN
AGED 52 YEARS
S/O. P. PURUSHOTHAMAN, MADATHIL HOUSE,
THAMARAKULAM, CHIRAYANKEEZHU P.O,
THIRUVANANTHAPURAM DISTRICT.

BY ADVS.
SRI.GEORGE POONTHOTTAM (SR.)
SMT.NISHA GEORGE

RESPONDENTS:

1 **UNION OF INDIA**
REPRESENTED BY SECRETARY TO GOVERNMENT,
MINISTRY OF FINANCE, (DEPARTMENT OF REVENUE),
GOVERNMENT OF INDIA, NORTH BLOCK,
NEW DELHI - 110 001.

2 **THE JOINT COMMISSIONER**
CENTRAL EXCISE, CUSTOMS AND SERVICE TAX,
P.B NO.13, GST BHAVAN, PRESS CLUB
ROAD,THIRUVANANTHAPURAM - 695 001.

SRI. SREELAL N WARRIER, SC

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 10.04.2025, ALONG WITH WP(C).11365/2018, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

2025:KER:31177

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. 11365 OF 2018

PETITIONER:

SHIJU D.T.
AGED 34 YEARS
D.T.NIVAS,MUTTAMPALAM,PERUKUZHY.P.O,
THIRUVANANTHAPURAM DISTRICT.

BY ADVS.
SRI.GEORGE POONTHOTTAM (SR.)
SMT.NISHA GEORGE

RESPONDENTS:

1 **UNION OF INDIA**
REPRESENTED BY SECRETARY TO GOVERNMENT,
MINISTRY OF FINANCE,(DEPARTMENT OF REVENUE),
GOVERNMENT OF INDIA,NORTH BLOCK,
NEW DELHI-110001.

2 **THE JOINT COMMISSIONER**
CENTRAL EXCISE,CUSTOMS AND SERVICE TAX,
P.B.NO.13,GST BHAVAN,PRESS CLUB
ROAD,THIRUVANANTHAPURAM-695001.

SRI. SREELAL N WARRIER, SC

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 10.04.2025, ALONG WITH WP(C).11363/2018, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

2025:KER:31177

MOHAMMED NIAS C.P., J

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W.P(C) Nos. 11363 & 11365 of 2018

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Dated this the 10th day of April, 2025

J U D G M E N T

These writ petitions are 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 petitions are allowed as prayed for.

Sd/-

MOHAMMED NIAS C.P.

JUDGE

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2025:KER:31177

APPENDIX OF WP(C) 11365/2018

PETITIONER EXHIBITS :

EXHIBIT P1	**TRUE COPY OF THE CIRCULAR DATED 10.11.2006.**
EXHIBIT P2	**TRUE COPY OF THE ORDER DATED 10.11.1999.**
EXHIBIT P3	**TRUE COPY OF THE ORDER DATED 10.11.1999.**
EXHIBIT P4	**TRUE COPY OF THE ORDER DATED 03.03.2015 IN W.P.(C)NO.6605/2015 PASSED BY THE HON'BLE COURT.**
EXHIBIT P5	**TRUE COPY OF THE SHOW CAUSE NOTICE NO.41/ST/DIV(AC)/2017-18 DATED 11.12.2017.**

2025:KER:31177

APPENDIX OF WP(C) 11363/2018

PETITIONER EXHIBITS :

EXHIBIT P1	**TRUE COPY OF THE CIRCULAR DATED 10.11.2006.**
EXHIBIT P2	**TRUE COPY OF THE ORDER DATED 10.11.1999.**
EXHIBIT P3	**TRUE COPY OF THE ORDER DATED 14.03.2014 IN WP(C) NO.24845/2013 PASSED BY THIS HON'BLE COURT.**
EXHIBIT P4	**TRUE COPY OF THE ORDER DATED 03.03.2015 IN WP(C) NO.6605/2015 PASSED BY THIS HON'BLE COURT.**
EXHIBIT P5	**TRUE COPY OF THE SHOW CAUSE NOTICE NO.47/2017-18 ST(JC) DATED 18.12.2017.**

// True Copy // PA To Judge