2025:KER:31181

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. 14395 OF 2018

PETITIONER:

USHA MURUGAN
MEENAKSHI BHAVAN, KOTTAYAM-686 001.

BY ADV SRI.GEORGE POONTHOTTAM

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 COMMISSIONEER**
OFFICE OF THE PRINCIPAL COMMISSIONER,
CENTRAL TAX & CENTRAL EXCISE COCHIN,
CENTRAL REVENUE BUILDING,
I.S PRESS ROAD, KOCHI-682 018.

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:31181

MOHAMMED NIAS C.P., J

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W.P(C) No. 14395 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) 14395/2018

PETITIONER EXHIBITS :

EXHIBIT P1	**TRUE COPY OF THE CIRCULAR DATED 10/11/2016.**
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 14/03/2014 IN WP9C).NO.6605/2015 PASSED BY THIS HON'BLE COURT.**
EXHIBIT P5	**TRUE COPY OF THE SHOW CAUSE NOTICE C NO.IV/16/17/2018-ST ADJN. DATED 05/04/2018.**

// True Copy // PA To Judge