



W.P.No.27649 of 2008

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.02.2025

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CORAM :

**THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE C.KUMARAPPAN**

**W.P.No.27649 of 2008 and
MP.No.1 of 2008**

Arvind Limited,
Having its registered office at Arvind Mill Premises,
Railwaypura Post, Naroda Road,
Ahmedabad – 380 255 and
Corporate Office at 'Du Parc Trinity',
11th Floor, 17, M.G.Road,
Bangalore – 560 001
Represented by its
Authorised Signatory Mr.Venkatachalapathy .. Appellant

VS

- 1.Union of India,
Represented by its Secretary,
Government of India,
North Block,
New Delhi – 110 001.
- 2.The Secretary,
Ministry of Finance,
Department of Revenues,
Government of India, New Block,
New Delhi – 110 001.
- 3.The Commissioner of Service Tax,
6th Floor, MHU Complex,
692, Anna Salai, Nandanam,
Chennai – 600 035.



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4.Kaamini Magesh

5.S.Vasanthi

6.V.Sivaraman

7.Subramani

8.A.Ravishankar

9.M.U.Arivazhaggan

10.Murugesan

11.S.Manimegalai

12.Narayan Lal

13.M.S.Ganesh Babu

14.Kavitha Ganesh Babu

15.E.Ravindran

16.G.Latha

17.Ramgopal Parthasarthy

18.Padmavathy Parthasarthy

19.Gulab Jain

20.Maya V.Varma

21.Abirami Theatres Private Limited
Abirami Mega Mall, 152, Pursawalkam
High Road, Chennai-600 010
Represented by its Managing Director
Mr.S.V.Rm.Ramanathan



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22.Shahir Manzoor

23.S.M.Ayishath Zulaiha

.. Respondents

Prayer: PETITION filed under Article 226 of the Constitution of India praying for the issuance of Writ of Declaration, to declare the impugned provisions viz. Section 65(90a) read with Section 65(105)(zzzz) of the Finance Act, 1994 as amended by the Finance Act, 2007 and Finance Act, 2008 as null and void and ultra vires the Constitution of India and/or Section 66 of the Finance Act and/or be pleased to strike down the said provisions as illegal, arbitrary and violative of Article 14 of the Constitution of India; and consequently to declare the Notification No.24/2007 dated 22nd May 2007 and Circular No.98/I/2008-ST dated 04.01.2008 issued by the Respondent No.2 as illegal, null and void and ultra vires the provisions of the Finance Act, 1994 as amended by the Finance Act, 2007 and Finance Act, 2008.

For Petitioner : No Appearance

For Respondents : Mr.Abhijai Shankar
for M/s.R & P Partners (for R12)

No Appearance (for R1 to R11 and
R13 to R23)

ORDER

(Order of the Court was made by Dr.ANITA SUMANTH..J)

The matter was last listed on 04.02.2025, on which date the petitioner was called absent and hence, it was listed today under the caption 'for dismissal'.



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2. There is no representation on behalf of any of the parties baring

Mr. Abhijai Shankar, learned counsel for M/s. R&P Partners, appearing for R12.

3. In light of the aforesaid, this writ petition is dismissed for non-prosecution. No costs. Connected miscellaneous petition is closed.

[A.S.M., J] [C.K., J]
19.02.2025

Index: Yes/No
Speaking order
Neutral Citation: Yes
vs

To

1. The Secretary,
Union of India,
Government of India,
North Block, New Delhi – 110 001.

2. The Secretary,
Ministry of Finance,
Department of Revenues,
Government of India, New Block,
New Delhi – 110 001.

3. The Commissioner of Service Tax,
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and
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