



W.P.No.19202 of 2013

WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.04.2025

CORAM :

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

W.P.No. 19202 of 2013

M/s. ABT Limited,
180, Race Course Road,
Coimbatore – 641 018,
Rep. by its Chief Executive.

.. Petitioner

VS

1.The Union of India,
Rep. by its Secretary,
Ministry of Finance,
Department of Revenue,
New Delhi.

2.The Central Board of Excise and
Customs, North Block,
New Delhi – 110 001.

3.The Commissioner of Service Tax,
6/7 ATD Street, Race Course,
Coimbatore – 641 018.

4.The Additional Commissioner of Service Tax,
6/7 ATD Street, Race Course,
Coimbatore – 641 018.

.. Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India
praying to issue a writ of declaration declaring that the provisions of Rule
5(1) of the Service Tax (Determination of Value) Rules, 2006 is beyond
the legislative competence of the Union of India under Article 248 of the



W.P.No.19202 of 2013

Constitution of India and void being repugnant to Articles 14 and 19(1)(a) of the Constitution of India and accordingly unenforceable, null and void.

For Petitioner : No appearance
For Respondents : Mr.A.P.Srinivas
Senior Standing Counsel

ORDER

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

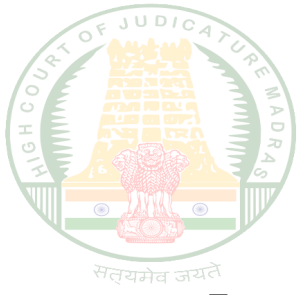
Petitioner is not represented.

2. However, Mr.A.P.Srinivas, learned Senior Standing Counsel for the Department, would fairly bring to our notice that the issue arising in this writ petition being a declaration that the provisions of Rule 5(1) of the Service Tax (Determination of Value) Rules, 2006 is ultra vires, has been decided by the Supreme Court in the case of *Union of India v Intercontinental Consultants and Technocrats Pvt Ltd [2018 (10) GSTL 401(SC)]* adverse to the Revenue. This judgment has also been followed by this Court in *M/s. Sri Chidambaram and Co., v Union of India and others* [W.P.Nos. 20832 & 40707 of 2016 dated 20.11.2024.]

3. In light of the same, this writ petition is liable to be allowed and we do so. No costs.

[A.S.M., J] [C.K., J]
24.04.2025

Index:Yes/No
Neutral Citation:Yes/No
ssm



W.P.No.19202 of 2013

WEB COPY

To

- 1.The Secretary,
Ministry of Finance,
Department of Revenue,
New Delhi.
- 2.The Central Board of Excise and
Customs, North Block,
New Delhi – 110 001.
- 3.The Commissioner of Service Tax,
6/7 ATD Street, Race Course,
Coimbatore – 641 018.
- 4.The Additional Commissioner of Service Tax,
6/7 ATD Street, Race Course,
Coimbatore – 641 018.



WEB COPY



W.P.No.19202 of 2013

DR. ANITA SUMANTH.,J.
and
C.KUMARAPPAN.,J.

ssm

W.P.No.19202 of 2013

24.04.2025