IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.06.2025

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE N. SENTHILKUMAR

Writ Petition No.23618 of 2013
and MP.No.1 of 2013

M/s.Navasakthi Township Developers Private Limited
East Coast Road, (Puducherry – Cuddalore Road),
Periyakattupalayam Village,
Ariyanuppam Post, Puducherry – 605 007.

.. Petitioner

vs

The Commissioner of Central Excise & Service Tax,
Post Box No.104, Gouber Avenue,
Puducherry – 605 001.

.. Respondent

Prayer : PETITION filed under Article 226 of the Constitution of India praying for the issuance of Writ of Declaration declaring that the Service Tax Provision under erstwhile Section 65(30a) read with Section 65 (91a) of Finance Act, 1994 is not applicable to the petitioner's activity of construction of residential buildings having not more than single Residential unit/dwelling unit and consequently to hold that levy of Service Tax cannot be made on the activity of construction of residential buildings having not more than single Residential unit/dwelling carried out by the petitioner.

DR. ANITA SUMANTH,J.
and
N. SENTHILKUMAR.,J

For Petitioner : Mr.T.Ramesh
For Respondent : No appearance

O R D E R

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

In light of the endorsement made by Mr.T.Ramesh, learned counsel for the petitioner to the effect that the petitioner does not pursue the matter, the Writ Petition and the connected Miscellaneous Petition are dismissed as withdrawn. No costs.

[A.S.M., J] [N.S., J]
03.06.2025

sl
Index:No
Speaking order
Neutral Citation:Yes

To

The Commissioner of Central Excise & Service Tax,
Post Box No.104, Gouber Avenue,
Puducherry – 605 001.

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