



WEB COPY

W.P.Nos.25542 & 25545 of 2021



IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 21.01.2025

Coram:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

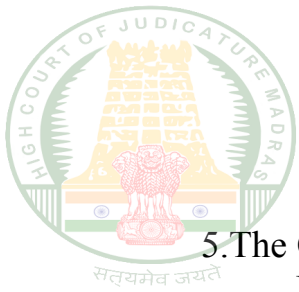
**W.P.Nos.25542 & 25545 of 2021
and W.M.P.Nos.26960 & 26963 of 2021**

T.Sivakumar

...Petitioner in both W.Ps

Versus

- 1.The Government of India,
Rep. by its Secretary, Ministry of Finance,
New Delhi – 110 001.
- 2.Office of the Commissioner of GST
& Central Excise,
Puducherry, Goubert Avenue (Beach Road),
Puducherry – 605 001.
- 3.Office of the Assistant Commissioner of GST and
Central Excise, Puducherry Division – 1,
No.14, Municipal Street,
Azeez Nagar,
Reddiarpalayam,
Puducherry – 605 010.
- 4.Office of the Executive Engineer,
P.W.D (Buildings & Roads),
Central Division,
Puducherry.



W.P.Nos.25542 & 25545 of 2021.

5. The Commissioner of Commune
Panchayat & Municipality,
Puducherry.

...Respondents in both W.Ps

Prayer in W.P.No.25542 of 2021:

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus calling for the records on the file of the 3rd respondent in respect of the Show Cause Notice SCN.SI.No.06/2020 – ST dated 12.10.2021 and quash the same and consequently, direct the 1st respondent to grant the petitioner exemption from payment the Service Tax in respect of the works contract service other than for commercial work rendered to the Government, Local Bodies, Statutory Authorities etc., with effect from 01.04.2015 within the stipulated time as fixed by this Court.

Prayer in W.P.No.25545 of 2021:

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari calling for the records on the file of the 1st respondent in respect of issue of Notification No.6/2015 – Service Tax dated 01.03.2015 published in Government of India Gazette Extraordinary Part – II, Section – 3 Sub Section (i) No.120 on 01.03.2015.

For Petitioner in both W.Ps	:	Mr.M.N.Bharathi for S.Muthuvenkataraman
For Respondents – 1 to 3 in both W.Ps	:	Mr.Rajnish Pathiyil, Senior Panel Counsel



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COMMON ORDER

Today, when these writ petitions were taken up for hearing, the learned counsel for the petitioner appeared through video conferencing submitted that the relief sought by the petitioner has become infructuous and therefore, nothing survives in these petitions for further adjudication.

2. In view of the above submission made by the learned counsel for the petitioner, these writ petitions are dismissed as infructuous. No costs. Consequently, connected miscellaneous petitions are closed.

21.01.2025

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Index : Yes/No



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To
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- 1.The Secretary, Ministry of Finance,
New Delhi – 110 001.
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& Central Excise,
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C.SARAVANAN, J.

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