



W.P.(MD)No.10883 of 2022 & batch

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED: 10.11.2025

CORAM:

THE HONOURABLE **DR.JUSTICE ANITA SUMANTH**
AND

THE HONOURABLE **MR.JUSTICE C.KUMARAPPAN**

W.P.(MD)Nos.10883, 12436, 12446, 12464, 12549, 12632, 12685,
12727, 12836, 12863, 12881, 12948, 12955, 12957, 12962, 13534,
13578, 13830, 14052, 16300, 8543, 20826, 13536, 13537, 13555, 10869,
22327, 22328, 22915 & 22942 of 2022

W.P.(MD)No.10883 of 2022

K.R.Ravichandran

... Petitioner

/Vs./

1.The Government of India,
Represented by its Secretary,
Ministry of Finance,
(Indirect Taxes & Service Tax),
Department of Revenue,
North Block, New Delhi - 110 001.

2.The Chairman,
Central Board of Indirect Taxes,
Ministry of Finance,
Department of Revenue,
North Block, New Delhi - 110 001.

3.The Commissioner of CGST & Central Excise,
No.4, Lal Bahgudur Shastri Road,
Central Revenue Buildings, Bibikulam,
Madurai - 625 002.



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4.The Deputy Commissioner of CGST & Central Excise,
Madurai I Division,
No.5, V.P.Rathiasamy Nadar Road, Bibikulam,
Madurai - 625 002.

... Respondents

PRAYER:- Writ Petition - filed under Article 226 of the Constitution of India praying to issue a Writ of Declaration, calling for the records on the file of the 1st Respondent amending the Notification No.25/2012-ST dated 20th June 2012 in respect of insertion of clause (iv) of the entry 12A after entry No.12, with effect from 1.3.2016 of the part of the impugned Notification No.9/2016-ST dated 1.3.2016 published in Government of India Gazette Extraordinary Part II Section 3, Sub section (i) GSR No.467(E) dated 20.6.2012, insofar as relating to the condition stipulating exemption only to the contracts entered into prior to the 1st March 2015 and on which appropriate stamp duty where applicable, had been paid to such date is null and void as the same is being violative of Articles 14 and 245 of Constitution of India read with Section 93 of the Finance Act, 1994.

For Petitioner : Mr.S.Renganathan

For Respondents : Mr.K.Maharajan

Central Government Standing Counsel (R1)

Mr.R.Gowrishankar (R3 & R4)

Mr.K.Govindarajan (R2)

Deputy Solicitor General of India



W.P.(MD)No.10883 of 2022 & batch

COMMON ORDER

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

Time for remittance of costs is extended by one week from
today (10.11.2025)

[A.S.M.J.] & [C.K.J.]
10.11.2025

NCC :Yes/No
Index :Yes/No
Internet :Yes
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Note: Issue order copy on 10.11.2025

Note: Registry is directed to type full cause title,
while issuing this order.

To

1.The Government of India,
Represented by its Secretary,
Ministry of Finance,
(Indirect Taxes & Service Tax),
Department of Revenue,
North Block, New Delhi - 110 001.

2.The Chairman,
Central Board of Indirect Taxes,
Ministry of Finance,
Department of Revenue,
North Block, New Delhi - 110 001.

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W.P.(MD)No.10883 of 2022 & batch

Dr.ANITA SUMANTH, J.
AND
C.KUMARAPPAN, J.

ta

Order made in
W.P.(MD)Nos.10883, 12436, 12446,
12464, 12549, 12632, 12685,
12727, 12836, 12863, 12881,
12948, 12955, 12957, 12962,
13534, 13578, 13830, 14052,
16300, 8543, 20826, 13536,
13537, 13555, 10869, 22327,
22328, 22915 & 22942 of 2022

Dated:
10.11.2025