



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE MOHAMMED NIAS C.P.

THURSDAY, THE 10TH DAY OF APRIL 2025 / 20TH CHAITHRA, 1947

WP(C) NO. 40483 OF 2017

PETITIONER:

HABEEBULLA S.
KJB & SONS LUCKY CENTRE, GOVT. HOSPITAL
JUNCTION,PUNALUR, KOLLAM.

BY ADVS.
SMT.K.KRISHNA
SMT.MEERA V.MENON

RESPONDENTS:

- 1 UNION OF INDIA
REPRESENTED BY THE SECRETARY TO GOVERNMENT,
MINISTRY OF FINANCE (DEPARTMENT OF REVENUE)
GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI.
- 2 THE ASST. COMMISSIONER OF CENTRAL EXCISE
CUSTOMS & SERVICE TAX, KOLLAM DIVISION,
ST. MARY'S BUILDING, KADAPPAKADA, KOLLAM.

SRI.SREELAL N WARRIER, SC

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
10.04.2025, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



MOHAMMED NIAS C.P., J

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W.P(C) Nos. 40483 of 2017

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Dated this the 10th day of April, 2025

J U D G M E N T

The writ petition is filed seeking a declaration that the sale of lottery tickets does not come within the purview of auxiliary service or taxable service as defined under Section 65 of the Finance Act, 1994, and is consequently not a taxable service within the meaning of Section 65(105) of the Finance Act, 1994.

2. It is submitted by both sides that the issue is covered against the Department by the judgment of the Honourable Supreme Court reported in *Union of India v. Future Gaming Solutions Pvt. Ltd.* [2025 SCC OnLine SC 289].

In view of the above, the writ petition is allowed as prayed for.

Sd/-

MOHAMMED NIAS C.P.

JUDGE



APPENDIX OF WP(C) 40483/2017

PETITIONER EXHIBITS :

**EXHIBIT P1 COPY OF SHOW CAUSE NOTICE ISSUED BY THE 2ND
RESPONDENT DATED 11.12.2017**

**EXHIBIT P2 COPY OF ORDER IN WP(C) NO.10758/17 OF THIS
HON'BLE COURT DATED 29.3.2017**

// True Copy // PA To Judge