

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil) No(s).23161/2009

(From the judgement and order dated 09/06/2009 in
of the HIGH COURT OF MADRAS)

WP No. 15560/2001

T.T.SRINIVASRAGHAVAN

Petitioner(s)

VERSUS

UNION OF INDIA & ANR.

Respondent(s)

(With prayer for interim relief)

Date: 19/02/2010 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.H. KAPADIA
HON'BLE MR. JUSTICE SWATANTER KUMAR

For Petitioner(s) Mr. K. Swami, Adv.
Mrs. A.M.P. Latha, Adv.
Mrs. Prabha Swami, Adv.

For Respondent(s) Mr. B.Bhattacharya, ASG.
Mr. Rajiv Nanda, Adv.
Mr. Gaurav Dhingra, Adv.
Mr. B. Krishna Prasad, Adv.

UPON hearing counsel the Court made the following
O R D E R

By the impugned judgment, High Court has dismissed
the writ petition challenging the validity of the Finance
Act, 2001 in so far as it seeks to levy service tax on
Financial Leasing Services. This point needs
consideration.

As far as interim relief is concerned, it is
submitted that Article 366 (29A) of the Constitution has

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expanded the ambit of sales tax to include tax on the
delivery of the goods on hire purchase as "deemed sales";
that the petitioners have been assessed under the local VAT
Act(s) and therefore it is not open to tax these items once
again under Service Tax Act.

Hence notice on interim relief.

Stand over for two weeks.

Tag with S.L.P.(C) No.23149/2009.

(N. ANNAPURNA)
COURT MASTER

(MADHU SAXENA)
COURT MASTER