T.Selvaraj vs Union of India

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SooperKanoon Citation : sooperkanoon.com/1282541

Court : Kerala

Decided On : Apr-07-2025

Judge : Honourable Mr.Justice Mohammed Nias C.P.

Appeal No. : WP(C)/25128/2017

Appellant : T.Selvaraj

Respondent : Union of India

Judgement :

WP(C) NO. 25128 OF 2017 1

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE MOHAMMED NIAS C.P. MONDAY, THE 7TH DAY OF APRIL 2025 / 17TH CHAITHRA, 1947 WP(C) NO. 25128 OF 2017 PETITIONER: T.SELVARAJ AGED 56 YEARS, MEENAKSHY ILLAM, TEMPLE ROAD, KOTTAYAM.686001. BY ADV SRI.GIKKU JACOB RESPONDENTS: 1 UNION OF INDIA REPRESENTED BY SECRETARY TO GOVERNMENT,MINISTRY OF FINANCE (DEPARTMENT OF REVENUE)GOVERNMENT OF INDIA, NORTH BLOCK,NEW DELHI.110001. 2 PRINCIPAL COMMISSIONER CENTRAL EXCISE , CUSTOMS AND SERVICE TAX,CENTRAL

REVENUE BUILDING, I.S PRESS ROAD,KOCHI. 682018. BY ADVS. ASSISTANT SOLICITOR GENERAL RAJESH. K.RAJU OTHER PRESENT: SRI.SREELAL N.WARRIER, SC THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 07.04.2025, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: WP(C) NO. 25128 OF 2017 2

MOHAMMED NIAS C.P., J.

-- W.P.(C) No.25128 of 2017 -- Dated this the 07th day of April, 2025

JUDGMENT

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 Hon'ble 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 Anu WP(C) NO. 25128 OF 2017 3 APPENDIX OF WP(C) 25128/2017 PETITIONER EXHIBITS EXHIBIT P1 TRUE COPY OF THE ORDER DATED 14.3.2014 IN WP9C) NO.24845 OF 2014 EXHIBIT P2 TRUE COPY OF INTERIM ORDER DATED 3.3.2015 IN WPC NO.6605/2015. EXHIBIT P3 TRUE COPY OF THE ORDER DATED 28.10.2015 IN WP(C) NO.32656/2015. EXHIBIT P4 TRUE COPY OF THE ORDER DATED 25.11.2015 IN WP(C) NO.35647/2015. EXHIBIT P5 TRUE COPY OF THE ORDER DATED 8.12.2016 IN WP(C) NO.38223/2016. EXHIBIT P6 TRUE COPY OF THE ORDER DATED 1.2.2017 IN WP(C) NO.354/2017. EXHIBIT P7 TRUE COPY OF THE NOTICE DATED 12.4.2017 ISSUED BY THE 2ND RESPONDENT.