

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
O. O. C. J.

WRIT PETITION (L) NO.1476 OF 2010

Mighty Construction Private Limited. ...Petitioner.
Vs.
Union of India & Ors. ...Respondents.

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Mr.Aspi Chinoy, Sr.Advocate with Mr.Simil Purohit, Mr.Dhawal Mehta and Mr.Nitesh Ranavat i/b. M/s. Wadia Ghandy & Co. for the Petitioner.

Mr.R.V.Desai, Sr.Advocate with Mr.R.B.Pardeshi for Respondent Nos.2 and 3.

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**CORAM : DR.D.Y.CHANDRACHUD AND
J.P.DEVADHAR, JJ.**

July 2, 2010.

P.C. :

Arguable questions are raised in the Petition in regard to the constitutional validity of Section 65(30a) read with Section 65(105)(zzq) and Section 65(105)(zzzh) read with Section 66 of the Finance Act, 1994 as amended by the Finance Act, 2010.

Hence, Rule.

Since the constitutional validity of the aforesaid provisions has been challenged, notice shall issue to the Attorney General of India, returnable on 23 July 2010. Notice shall also

issue to Respondent Nos.1, 3 and 4. In the meantime, until the next date of hearing, no coercive steps shall be taken against the Petitioner for the recovery of service tax in relation to the provision in question, but it is clarified that assessments may proceed in accordance with law.

Counsel appearing on behalf of the Second Respondent waives service.

(Dr.D.Y.Chandrachud, J.)

(J.P.Devadhar, J.)