

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.04.2015

CORAM

THE HONOURABLE MR.JUSTICE T.RAJA

W.P.Nos.12716 and 12717 of 2015

Sunrise Knitting Mills,
Rep. By its Partner R.Doraisamy,
26, Bridgeway Colony Extn North,
Tirupur - 641 607. ... Petitioner
in W.P.No.12716/2015

M/s.Tiruppur Surya Hitee Apparel Pvt. Ltd.,
Rep. By its Managing Director K.Radhambikai,
5, M P Nagar Extn, Suriaprabha Garden,
Tiruppur - 641 607. ... Petitioner
in W.P.No.12717/2015

Vs.

The Commissioner of Central Excise,
Customs and Service Tax,
6/7, A.T.D.Street, Race Course,
Coimbatore - 641 018. ... Respondent
in both writ petitions

PRAYER IN W.P.No.12716/15: Writ Petition filed under Article 226 of the Constitution of India praying to issue writ of certiorari to call for the records pertaining to the impugned proceedings in C.No.IV/BN/15/108/2013-ST Adj, OIO.Sl.No.35/2014-Commr dated 26.12.2014 and quash the same.

PRAYER IN W.P.No.12717/15: Writ Petition filed under Article 226 of the Constitution of India praying to issue writ of certiorari to call for the records pertaining to the impugned proceedings in C.No.V/BN/15/109/2013-ST Adj, OIO.Sl.No.35/2014-Commr dated 26.12.2014 and quash the same.

In both the Writ Petitions:

For Petitioners :Mr.S.Raveekumar

For Respondent :Mr.A.P.Srinivas

COMMON ORDER

The present writ petitions are directed against the impugned orders passed by the respondent / the Commissioner of Central Excise, Coimbatore.

2. Heard both sides.

3. Though various grounds have been raised assailing the impugned orders, this Court is not inclined to entertain the writ petitions, as the impugned orders passed by the respondent are appealable under Section 85 of the Finance Act. Therefore, I am of the view that these writ petitions filed challenging the impugned orders, without availing an alternative remedy by way of filing an appeal before the Appellate Tribunal, cannot be maintained and the writ petitions are liable to be dismissed granting liberty to the petitioners to file an appeal within a period of two weeks from the date of receipt of a copy of this order. Accordingly, giving such liberty to the petitioners, the writ petitions are dismissed. No Costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

rkm
To

The Commissioner of Central Excise,
Customs and Service Tax,
6/7, A.T.D.Street, Race Course,
Coimbatore - 641 018.

2 cc to Mr.S.Raveekumar ,Advocate, SR.No.24857 & 24858

W.P.Nos.12716 and 12717 of 2015

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