

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.07.2015

CORAM

THE HONOURABLE MR.JUSTICE T.RAJA

W.P.No.21272 of 2015

M/s BPM Engineering Contractors
rep.by its Proprietor P.Sampuvam
D.No.5/144, Kandhanur (North)
Kullamudayanoor (Post)
Mettur Taluk, Salem District .. Petitioner

-vs-

1. The Commissioner of Central Excise (Appeals)
No.1, Foulks Compound
Aani Road
Salem 636 001
2. The Additional Commissioner
O/o the Commissioner of Central Excise
No.1, Foulks Compound
Aani Road
Salem 636 001
3. The Superintendent
O/o Superintendent of Customs
Central Excise and Service Tax
Mettur-1 Range
Mettur Dam R.S.
Salem District .. Respondents

Petition under Article 226 of the Constitution of India, praying for the issue of a Writ of Certiorari, to call for the records relevant to the order in C.No.V/CAI/15/57/2012-ST.Adj./O-I-O, S.No.48/2012 (ADC) dated 28.12.2012 passed by the second respondent and quash the same as illegal, improper and against the law.

For Petitioner :: Mr.A.Rajesh Kanna

For Respondents :: Mr.V.Sundareswaran
Standing Counsel

ORDER

This writ petition has been filed challenging the correctness of the impugned order-in-original passed by the Additional Commissioner of Central Excise, Salem dated 28.12.2012. As the impugned order is

appealable to the Commissioner of Central Excise (Appeals) by making a pre-deposit of 7.5% of the duty as per the order dated 1.7.2015 passed by the Commissioner of Central Excise (Appeal-I), Coimbatore in C.No.IV/16/02/2013-CCE(A), this Court declines to entertain the writ petition. However, the petitioner is directed to re-present the appeal papers along with the condone delay application by making the pre-deposit of 7.5% of duty within a week from the date of receipt of a copy of this order. On doing so, it is for the appellate authority to consider the same on merits and in accordance with law. With this direction, the writ petition stands dismissed. Consequently, M.P.Nos.1 & 2 of 2015 are also dismissed. No costs.

Sd/-

Assistant Registrar

True Copy

Sub Assistant Registrar

ss
To

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Salem District

1 cc to Mr.V.Sundareswaran , Advocate Sr.No.36362/15

1 cc to Mr.A.Rajesh Kanna , Advocate Sr.No.36362/15

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cnr (co)
pmk.20.7.2015