

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.04.2015

CORAM:

THE HONOURABLE MR.JUSTICE R.SUDHAKAR
and
THE HONOURABLE Ms.JUSTICE K.B.K.VASUKI

Writ Petition Nos.19953 and 19954 of 2014
& M.P.No.1 of 2014

M/s.V.K.P.K.Arivithurai & Brothers,
Partnership Firm represented by
its Partner P.K.Kuttalingam
1/307, Rajapalayam Main Road,
Dhalavaipuram - 628 188
Virudhunagar District,
Tamil Nadu.

.. Petitioner in both W.Ps.

versus

1. Customs, Excise, Service Tax
Appellate Tribunal
represented by its Registrar,
Shastri Bhavan, Chennai - 6.
2. Commissioner of Central Excise,
Central Revenue Building,
NGO 'A' Colony,
Tirunelveli - 627 007.
3. Commissioner of Central Excise (Appeals)
Lal Bahadur Shastri Marg,
Central Revenue Buildings, Madurai - 625 002.
4. Joint Commissioner,
Office of the Commissioner of Central Excise,
Central Revenue Building,
NGO 'A' Colony, Tirunelveli - 627 007.
5. Additional Commissioner,
Office of the Commissioner of Central Excise,
Central Revenue Building,
NGO 'A' Colony, Tirunelveli - 627 007.

.. Respondents in both W.Ps

PRAYER: W.P.No.19953 of 2014: PETITION filed under Article 226 of The Constitution of India praying for issuance of Writ of Certiorarified Mandamus call for the records impugned Final Order No.40080/2013 dated 27.2.2013 in E/215/2011 as affirmed by Misc. Order No.42676/2013 dated 12.11.2013 in E/ROM/41028/2013 in Appeal No.E/215/2011 by the 1st respondent Appellate Tribunal and to quash the same and consequently restore the petitioner's appeal before the 3rd respondent and to direct the 3rd respondent to dispose the same.

W.P.No.19954 of 2014: PETITION filed under Article 226 of The Constitution of India praying for issuance of Writ of Certiorari call for the records impugned Misc. Order No.42676/2013 dated 12.11.2013 in E/ROM/41028/2013 in Appeal No.E/215/2011 by the 1st respondent Appellate Tribunal and to quash the same

For Petitioner : Mr.C.Saravanan

For Respondents : Mr.Rajnish Pathyil

C O M M O N O R D E R

(Made by R.SUDHAKAR,J.)

The above Writ Petitions have been filed challenging the Miscellaneous as well as the Final order passed by the CESTAT. The petitioner has also filed Civil Miscellaneous Appeals in C.M.A.Nos.210 and 212 of 2015 as against the said orders of the CESTAT. Since two parallel proceedings on the same impugned order cannot be sustained, the above Writ Petitions are dismissed. No costs. Consequently, M.P.No.1 of 2014 is also dismissed.

Sd/-

Assistant Registrar

True Copy

सत्यमेव जयते
Sub Assistant Registrar

To

1. The Registrar,
Customs, Excise, Service Tax
Appellate Tribunal
Shastri Bhavan, Chennai - 6.
2. The Commissioner of Central Excise,
Central Revenue Building,
NGO 'A' Colony,
Tirunelveli - 627 007.

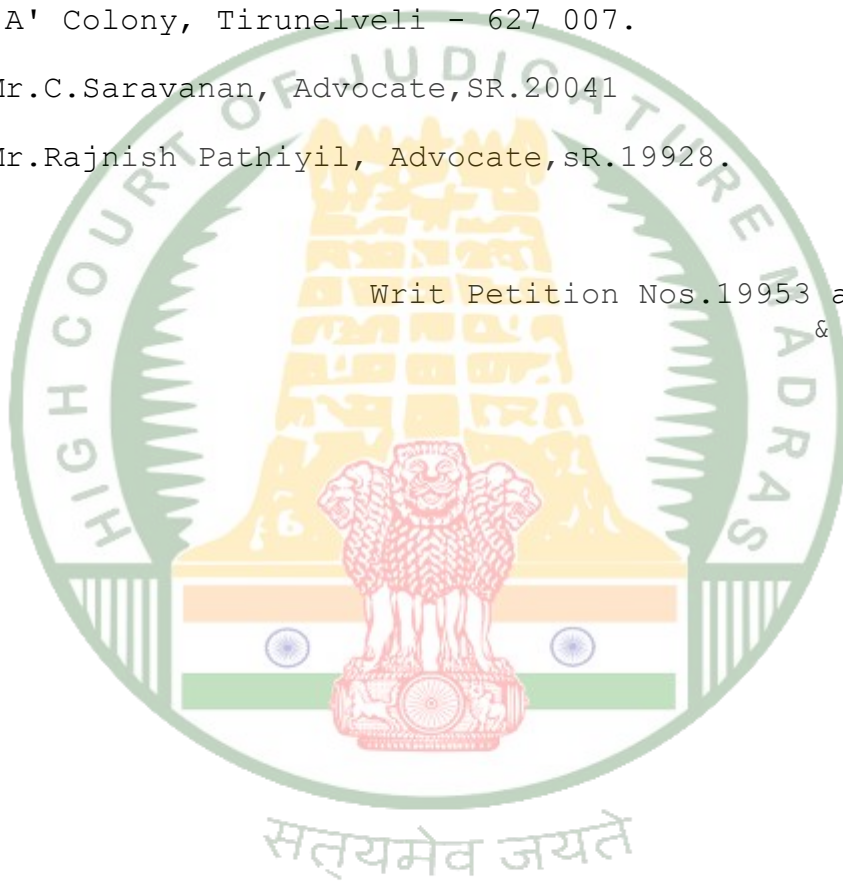
3. The Commissioner of Central Excise (Appeals)
Lal Bahadur Shastri Marg,
Central Revenue Buildings, Madurai - 625 002.
4. The Joint Commissioner,
Office of the Commissioner of Central Excise,
Central Revenue Building,
NGO 'A' Colony, Tirunelveli - 627 007.
5. The Additional Commissioner,
Office of the Commissioner of Central Excise,
Central Revenue Building,
NGO 'A' Colony, Tirunelveli - 627 007.

+1 cc to Mr.C.Saravanan, Advocate,SR.20041

+1 cc to Mr.Rajnish Pathiyil, Advocate,sR.19928.

ca(co)
krd 28/4

Writ Petition Nos.19953 and 19954 of 2014
& M.P.No.1 of 2014



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