

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.10.2015

CORAM

THE HONOURABLE MR. JUSTICE V.RAMASUBRAMANIAN
and
THE HONOURABLE MR. JUSTICE T.MATHIVANAN

W.P.Nos.34106 & 34107 of 2015
and
M.P.No.1 of 2015

M/s.Sri Rajalakshmi Packaging,
rep.by its Managing Partner,
Saravanan,
R.S.No.141/7, Sulthanpet,
Villianur Commune,
Puducherry-605 110

...Petitioner in both the W.Ps.

vs.

1. Union of India,
rep.by its Secretary to Government,
Department of Revenue,
Ministry of Finance
North Block,
New Delhi

2. The Commissioner of Central Excise,
No.1, Goubert Avenue,
Puducherry-605 001.

...Respondents in both the W.Ps.

Prayer in W.P.No.34106 of 2015:

Writ petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of certiorari to call for the records relating to the show cause notice No.23/2015(C) (C.No.V/Ch.48/15/65/2015-Cx.Adj.) dated 1.5.2015 issued by the 2nd respondent and quash the same as without jurisdiction, arbitrary and not sustainable.

Prayer in W.P.No.34107 of 2015:

Writ petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of declaration to declare that the 3rd proviso to Rule 4(1) and last proviso to Rule 4(7) of Cenvat Credit Rules, 2004, as inserted by Notification No.21/2014-CE.NT dated 11.7.2014 and as substituted by Notification No.6/2015-CE.NT dated 1.3.2015 as ultra vires, without authority of law and contrary to scope and object of CENVAT scheme and offending Art.19(1)(g) of the Constitution of India, in so far as the petitioner is concerned as without jurisdiction, arbitrary and not sustainable.

For Petitioner : Mr.K.Jayachandran

ORDER

(Order of the Court was made by V.RAMASUBRAMANIAN,J.)

Learned counsel for the petitioner seeks permission of this Court to withdraw these writ petitions with liberty to work out any other remedies. He has also made an endorsement to that effect.

2. In view of the above, this writ petition is dismissed as withdrawn with such liberty. No costs. Connected miscellaneous petition is dismissed.

Sd/-

Assistant Registrar (CO)

//True Copy//

Sub Assistant Registrar

mks

To

1. The Secretary to Government,
Department of Revenue,
Ministry of Finance
North Block,
New Delhi

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2. The Commissioner of Central Excise,
No.1, Goubert Avenue,
Puducherry-605 001

W.P.Nos.34106 & 34107 of 2015

RSK (CO)
PSI (05.11.2015)



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