

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 17.03.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.Nos.7498 & 7499 of 2015

and M.P. Nos.1 & 1 of 2015

M/s.A.Lakshmi Explosives
rep. by its Partner R.Selvam ... Petitioner in WP.No.7498/15

M/s.Sekar & Company,
rep by its Partner R.Selvam ... Petitioner in WP.No.7499/15

Vs.

1.Union of India,
rep. by the Secretary,
Ministry of Finance,
Department of Revenue,
New Delhi.

2.The Superintendent of Central Excise,
Headquarters Preventive Unit,
Office of the Commissioner of Central Excise,
No.1, Foulkes Compound,
Anai Medu, Salem -636 001. ... Respondents in both cases

Prayer in both cases:- Writ Petitions filed under Article 226 of the Constitution of India to issue a Writ of declaration declaring the job work of the petitioner in the intermediate production process in mining is exempted under para 30-C of the Mega Notification No.25/2012-Service Tax dated 20.06.2012 and consequently restrain the respondents from proceeding with the impugned notice of the second respondent dated 11.12.2013 & 26.11.2013 in C.No.IV/06/125/2013/HPU and again a reminder dated 17.01.2014 and 27.01.2014 in C.No.IV/06/125/2013/HPU.

For Petitioner in both cases :Mr.M.Sriram

For Respondents in both cases :Mr.V.Sundareswaran

O R D E R

The petitioner has come forward with the aforesaid prayer.

2.The prayer sought for by the petitioner cannot be granted as the issue involves factual aspect, has to be agitated before the authority concerned. Hence, without going into the merits of the matter, it is open to the petitioner to agitate the matter before

the appropriate authority with regard to applicability of the notification.

3.This writ petition is dismissed granting liberty to the petitioner to approach the authority concerned. No costs. Consequently, connected M.Ps are also dismissed.

4.In case the petitioner approaches the authority, the authority should consider and pass appropriate orders on merits, within a period of one month from the date of receipt of a copy of this order.

Sd/-

Assistant Registrar

True Copy

Sub Assistant Registrar

To

1.Union of India,
rep. by the Secretary,
Ministry of Finance,
Department of Revenue,
New Delhi.

2.The Superintendent of Central Excise,
Headquarters Preventive Unit,
Office of the Commissioner of Central Excise,
No.1, Foulkes Compound,
Anai Medu, Salem -636 001.

+2 cc's to M/s.M.Sriram, Advocate,SR.15180

+1 cc toMr.V.Sundareswaran, Advocate,SR.15115.

sai(co)
krd 31/3

सत्यमेव जयते

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