

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.01.2016

CORAM

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.No.35032 of 2015

and

M.P.No.1 of 2015

M/s. International Clearing and
Shipping Agency (India) Pvt. Ltd.,
Represented by its Executive Director,
No.325, Linghi Chetty Street,
Chennai 600 001. ... Petitioner

Vs

The Assistant Commissioner of Service Tax,
Chennai I Commissionerate,
Division II,
No.2054, Newry Towers,
12th Main Road, Anna Nagar,
Chennai 600 040. Respondent

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records of the respondent in the impugned order in Original Nos.1 and 2 of 2015, dated 24.04.2015 quash the same as it has been passed without jurisdiction and also not maintainable in the absence of any saving mechanism for recovery of service tax for the period prior to 01.07.2012.

For Petitioner : Mr.K.Vaitheeswaran

For Respondent : Mr.V.Sundaresan

O R D E R

Heard the learned counsel for the petitioner and the learned standing counsel for the respondent.

2.Challenging the Order-in-Original dated 24.04.2015 passed by the respondent, the petitioner has filed this writ petition.

3.Though the petitioner raised various grounds against the impugned order passed by the respondent in the affidavit filed in support of this writ petition, learned counsel for the petitioner during the course of argument, submitted that it would suffice, if a permission is granted to the petitioner to approach the Appellate Authority for appropriate relief, for which, there is no serious objection on the side of the respondent.

4.In view of the above, without going into the merits of the case, the petitioner is permitted to file an appeal against the order challenged herein, before the Appellate Authority i.e., Commissioner of Appeals, within a period of two weeks from the date of receipt of a copy of this order. On filing of such appeal, the Appellate Authority shall entertain the same without raising any issue with regard to limitation and thereafter consider the same and pass appropriate orders, on merits and in accordance with law, after affording due opportunity of personal hearing to the petitioner.

5.The writ petition is disposed of accordingly. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Asst.Registrar (CS VII)

/true copy/

Sub Asst. Registrar

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To

The Assistant Commissioner of Service Tax,
Chennai I Commissionerate,
Division II,
No.2054, Newry Towers,
12th Main Road,
Anna Nagar, Chennai -40.

1 cc to Mr.K. Vaitheeswaran, Advocate, Sr. 4543

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