IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :: 28-04-2016

CORAM

THE HONOURABLE MR.JUSTICE NOOTY.RAMAMOHANA RAO
AND
THE HONOURABLE MR.JUSTICE M.V.MURALIDARAN

W.A.Nos.580 & 581 OF 2016

M/s.Pawan Cargo Forwards Pvt.Ltd.,
No.195, Govindappan Naicken Street,
2nd Floor,
Chennai-600 001. ...Appellant in both appeals/ Petitioner

-vs-

The Principal Commissioner of Service Tax,
Service Tax I Commissionerate,
Newry Towers, No.2054-I,
II Avenue, Annanagar,
Chennai-600 040. ...Respondent in both appeals/ Respondent

Appeals under Clause 15 of Letters Patent, dated 15.03.2016, passed in W.P.Nos.9522 and 9523 of 2016, on the file of this Court.

W.P.Nos.9522 & 9523 of 2016:- Writ of certiorari to call for the entire records relating to order in original No.CHN-SVTAX-001-COM-64-2015-16 and CHN-SVTAX-001-COM-65-2015-16 dated 15.12.2015 passed by the First Respondent and quash the same.

For appellant : Mr.J.Shankarraman

JUDGMENT

(Judgment of the Court was delivered by Nooty.Ramamohana Rao,J.)

Heard Sri J.Shankarraman, learned counsel for the appellant, for a considerable length of time. Though he would try to demonstrate as to how on merits the orders passed by the primary authority are not sustainable, we find that upon an objection raised by the learned Standing Counsel for the respondent that there was an efficacious alternative remedy available to the writ petitioner by preferring appeals before the Tribunal, which remedy had not been availed, time was sought for by the learned counsel for the writ petitioner, to prefer such appeals. Accordingly, the learned single Judge granted two weeks' time from the date of receipt of copy of the order passed by him in W.P.Nos.9522 and 9523 of 2016, on 15th March,2016.

2. Now, it is brought to our notice that the said time has elapsed and these Writ Appeals are to be heard on merits.

3. The request of the learned counsel for the appellant cannot be conceded, for, the statement recorded by the learned single Judge cannot be doubted by us, for its correctness.

4. In that view of the matter and taking into consideration the fact that the learned single Judge has exercised his discretion and granted a fortnight's time to the writ petitioner for preferring appeals before the Tribunal, which time, has unfortunately expired, in view of pursuing these appeals, we find that ends of justice would be adequately served, if we grant time to the appellant in these appeals, up to 16th May,2016, to prefer the appeals before the Tribunal.

5. In case any such appeals are preferred by the appellant before the Tribunal by the said date, we request the Tribunal to process the cases, hear them and decide the same on merits and in accordance with law, by not throwing them out on the ground that by the time the appeals are preferred, the time provided under the statutes or the rules made thereunder for preferring such appeals has expired.

6. With the above observation, these Writ Appeals stand disposed of, at the admission stage. No costs. Consequently, the connected C.M.P.Nos.7638 and 7639 of 2016 are closed.

Sd/-
Asst.Registrar (CS II)

/true copy/

Sub Asst. Registrar

dixit

To

The Principal Commissioner of Service Tax,
Service Tax I Commissionerate,
Newry Towers, No.2054-I,
II Avenue, Annanagar,
Chennai-600 040.

1 cc to Mr.J. Shankarn Raman, Advocate, Sr. 26756
1 cc to Mr.A.P. Srinivas, Advocate, Sr. 27180

W.A.Nos.580 & 581 OF 2016

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