

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.11.2016

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.40354 of 2016

M/s Govis India Ltd.,
rep. by its Chief Finance Officer
and the authorized Officer Mr.Shin Jung Joon [PETITIONER]

Vs

- 1.The Joint Secretary (Revision Application)
Central Board of Excise and Customs
Ministry of Finance
Government of India
14, B-Wing, 6th Floor
Hudco Vishal Building
Bhikaji Cama Place
New Delhi 110 066.
- 2.The Commissioner of Central Excise
Chennai-IV Commissionerate
692, MHU Complex, Nandanam
Anna Salai, Chennai 600 035. [RESPONDENTS]

Prayer:

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Mandamus to direct the first respondent to pass orders after according hearing to the petitioner on Revision Applications in the File No.195/455/14-RA, F.No.195/456/14-RA, F.No.195/457/14-RA, F.No.195/458/14-RA and F.No.195/459/14-RA dated 23.12.2014, On the file of the first respondent upon the law laid by this Court.

For Petitioner : Mr.J.V.Niranjan
For Respondents: Dr.S.Seethalakshmi
Senior Panel Counsel

O R D E R

Heard Mr.J.V.Niranjan, learned counsel for the petitioner and Dr.S.Seethalakshmi, learned Senior Panel Counsel appearing for the respondents. By consent, the Writ Petition itself is taken up for disposal.

2.In this Writ Petition the petitioner seeks for an innocuous relief to direct the first respondent, who is the Revisional Authority to take up the Revision Applications filed by them, challenging the orders passed by the Commissioner of Central Excise (Appeals), Chennai, the second respondent, dated 14.10.2014.

3.The petitioner is aggrieved by the orders passed by the second respondent, rejecting the claim for rebate. All that the petitioner seeks is for a positive direction to the first respondent to take on file the Revision Applications, which have already been filed and assigned the registration numbers, and dispose of the same at an early date, as the petitioner-Company is seeking the relief only with regard to claim on rebate and if the rebate claim is not sanctioned, their operations would come to stand still.

4.Records show that the petitioner's Revision Applications have been provisionally registered, vide proceedings dated 13.2.2015, the petitioner has been communicated with the provisional registration numbers viz. File No.195/455/14-RA, F.No.195/456/14-RA, F.No.195/457/14-RA, F.No.195/458/14-RA and F.No.195/459/14-RA dated 23.12.2014, respectively.

4.From the proceedings dated 13.02.2015, emanated from the Office of the first respondent, it is seen that the Revision Applications were not registered only for the reason that the Court fee Stamps of Rs.5/- have not been affixed. The learned counsel for the petitioner submits that the defect has been rectified and necessary Court fee stamps have been affixed. Thereafter, the petitioner submitted representations on 10.06.2016, 30.06.2016, 07.09.2016, requesting for an early hearing and impressing upon the first respondent that inspite of lapse of more than eighteen months, the Revision Applications have not been taken up for hearing.

5.The Court pointed out to the learned counsel for the petitioner that the Court cannot issue any positive direction to the first respondent to take up the Applications on out of turn basis, as it is not known about the procedure followed by the first respondent and how many Revision Applications are listed before the first respondent and as to whether the first respondent is regularly hearing the Revision Applications, etc.

6.Faced with this situation, the learned counsel for the petitioner submits that at least the petitioner should know as to when the Revision Applications will be taken up for hearing.

7.This plea seems to be reasonable and definitely the petitioner should know as to what is the stage of all the Revision Applications and as to when the Revision Applications are likely to be heard, as the first respondent has not given any reply to any of the representations given by the petitioner.

8.In the light of the above, there will be a direction to the first respondent to consider the petitioner's representations dated 10.06.2016, 30.06.2016, 07.09.2016, and inform the petitioner in writing as to the Registration Numbers of the petitioner's Revision Applications, and within what time, the Applications will be heard and disposed of. Such reply shall be sent to the petitioner within a period of fifteen days from the date of receipt of a copy of this order. It is open to the petitioner to file a copy of this order before the first respondent for due compliance of the directions issued.

The Writ Petition is disposed of on the above terms. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

rpa

To

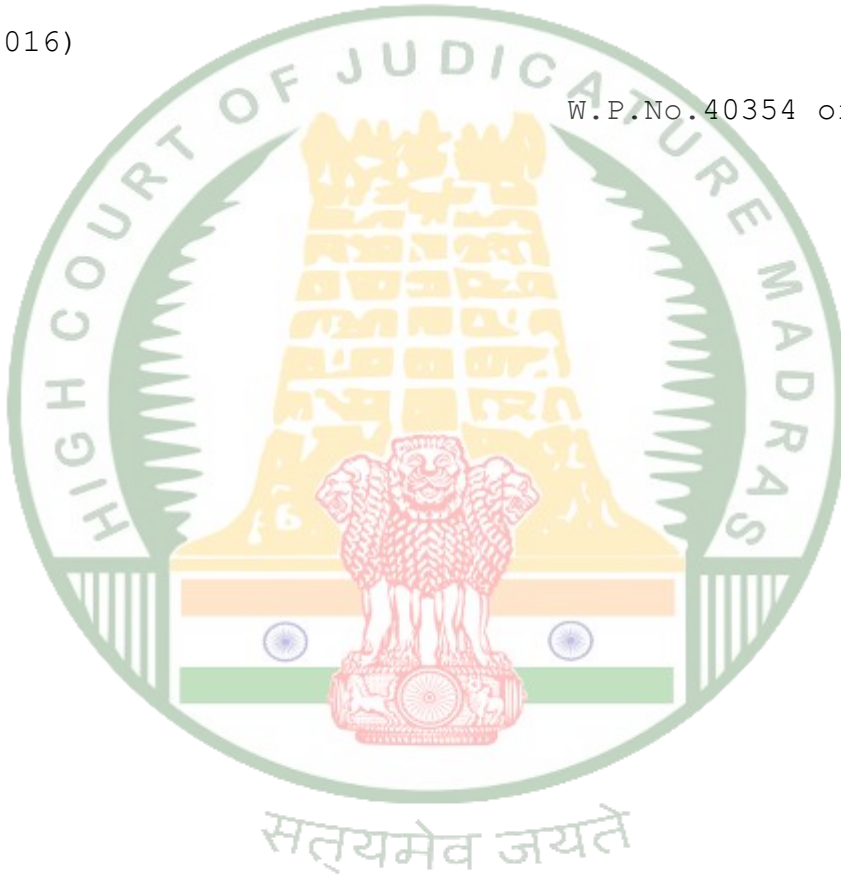
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+2cc to Mr.P.T. Geotom, Advocate, S.R.No.66464
+1cc to Mr.S. Seethalakshmi, Advocate, S.R.No.66640

rsk(CO)
md(08/12/2016)

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