

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SRI JUSTICE M.SATYANARAYANA MURTHY

WRIT PETITION NO.19688 OF 2016

ORDER: {Per the Hon'ble Sri Justice Ramesh Ranganathan}

The petitioner has invoked the jurisdiction of this Court under Article 226 of the Constitution of India against the order passed by the Commissioner of Central Excise, Hyderabad dated 29.02.2016 seeking application of a Circular, issued subsequent to the adjudication order, to the present adjudication proceedings.

We see no reason to examine, whether a subsequent circular can be made applicable to an adjudication order passed prior to its issuance, as the petitioner has an effective statutory remedy of an appeal, against the said order, under the provisions of the Central Excise Act ("the Act" for brevity). As the petitioner has an effective alternative remedy, we see no reason to interfere with the impugned order.

Leaving it open to the petitioner to avail the remedy of an appeal under the Act, the Writ Petition fails and is, accordingly, dismissed. There shall be no order as to costs. Miscellaneous petitions, if any, pending shall stand dismissed.

(RAMESH RANGANATHAN, J)

(M.SATYANARAYANA MURTHY, J)

21st June 2016

RRB