

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.04.2017

CORAM

THE HONOURABLE MR.JUSTICE RAJIV SHAKDHER

And

THE HONOURABLE MR.JUSTICE R.SURESH KUMAR

W.A.No.139 of 2017

And

C.M.P.No.2355 of 2017

VSA Vaniga Valagam
Represented by its Co-owner,
A.Rajendran

...Appellant

Vs.

The Additional Commissioner of Central Excise,
And Service Tax,
O/o of the Commissioner of Central Excise,
No.1, Foulk's Compound,
Anai Road, Salem - 636 001.

... Respondents

Prayer:

Appeal filed under Clause 15 of Letters Patent praying to set aside the judgment dated 02.11.2016 in Writ Petition No.30142 of 2016.

For Appellant : Mr.R.Janakiraman
For Respondent : Ms.Hema Muralikrishnan

J U D G M E N T

(Judgment of the Court was delivered by RAJIV SHAKDHER,J.)

1.After some arguments, the learned counsel for the appellant seeks to withdraw the appeal.

1.1.He says that as indicated in the order of the learned Single Judge, he will avail the statutory remedy. The only other plea, that the learned counsel for the appellant makes is that, since time was spent before the Division Bench in the captioned appeal, the said period may be excluded.

2. We are sure that the concerned Appellate Authority, will take this fact into account, while entertaining the appeal, in consonance with the principles analogous to Section 14 of the Limitation Act, 1963.

3. Furthermore, Ms.Hema Muralikrishnan, who appears for the Revenue, says that the Revenue will not oppose the plea, if advanced, qua exclusion of time spent before the Division Bench, in the appellant were to take recourse to a statutory remedy. The said statement is taken on record.

4.This apart, learned counsel for the appellant assures the Court, that the appeal will be filed, within two weeks from the date of receipt of a copy of this order.

5.The appeal is accordingly, dismissed as withdrawn, as prayed. However, there shall be no order as to costs. Consequently, the connected pending application shall also stand closed.

[R.S.A.,J.] [R.S.K.,J.]
28.04.2017

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Speaking order / Non Speaking order

Index: Yes / No

Internet: Yes / No

Note: Issue order copy on 28.04.2017.

To

The Additional Commissioner of Central Excise,
 And Service Tax,
 O/o of the Commissioner of Central Excise,
 No.1, Foulk's Compound,
 Anai Road, Salem - 636 001.

**RAJIV SHAKDHER,J.
AND
R.SURESH KUMAR,J.**

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