

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.04.2017

CORAM

THE HON'BLE Mr. JUSTICE K.RAVICHANDRABAABU

W.P.No.9940 of 2017
and
W.M.P.No.10933 of 2017

Sree Krishna Power Engineering &
Consultancy Private Limited,
No.54, (Second Floor), Mahalakshmi Nagar,
Velachery Main Road,
Chennai 600 073

... Petitioner

Vs.

1. The Commissioner of Service Tax,
The Office of the Commissioner of Service Tax,
Commissionerate-III, Newry Towers,
(Formerly SONEX Towers) No. 2054-I,
2nd Avenue, Anna Nagar, Chennai - 600 040.
2. The Additional Commissioner of Service Tax,
The Office of the Commissioner of Service Tax,
Commissionerate-III, Newry Towers,
(Formerly SONEX Towers) No. 2054-I,
2nd Avenue, Anna Nagar, Chennai - 600 040.
3. The Assistant Commissioner of Service Tax,
The Office of the Commissioner of Service Tax,
Commissionerate-III, Newry Towers,
(Formerly SONEX Towers) No. 2054-I,
2nd Avenue, Anna Nagar, Chennai - 600 040.

... Respondents

This writ petition is filed under Article 226 of the Constitution of India, to issue a writ of Certiorarified Mandamus, calling for the records of the third respondent vide his proceedings No.C.No.V/15/46/2014-ST-III Adj (ADC-V) dated 06.04.2017 quash the same and consequently direct him to serve the copy of the order in original No.154/2016 dated 14.12.2016 passed by second respondent so as to enable the petitioner to proceed due legal course.

For Petitioner : Mr. S. Senthilnathan
For Respondent : Mr.S.R.Sundar,
Standing Counsel

O R D E R

Mr.S.R.Sundar, learned Standing Counsel takes notice for the respondent and by consent, the main writ petition itself is taken up for final disposal.

2. The petitioner is aggrieved against the order of the 3rd respondent dated 06.04.2016 refusing to furnish the order passed by the 2nd respondent, the order in original No.154/2015 dated 14.12.2016, on the reason that the petitioner was already served with the said order on 22.12.2016 through postal department.

3. Learned counsel for the petitioner submitted that no such order was served on the petitioner.

4. This Court, at this stage, is not inclined to go into such question and give any finding since such question has to be considered and decided only when an appeal is filed by the petitioner against the order in original before the Appellate Authority and if such appeal is filed with delay.

5. What is now sought is a copy of the order passed by the 2nd respondent, the order in original No.154/2016 dated 14.12.2016. I do not think that there will be any difficulty for the 3rd respondent to furnish such copy, however, without prejudice to the contention of either parties on the question of limitation, if an appeal is sought to be filed by the petitioner against the order in original. It is further made clear that the direction issued to the 3rd respondent to issue a copy of the said order in original, does not absolve the liability of the petitioner before the Appellate Authority to explain the delay in filing the appeal. Accordingly, this writ petition is disposed of only by directing the 3rd respondent to furnish a copy of the order in original No.154/2016 dated 14.12.2016 passed by the 2nd respondent within a period of two weeks from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petition is closed.

-s/d-

Assistant Registrar (CS-IV)

True Copy

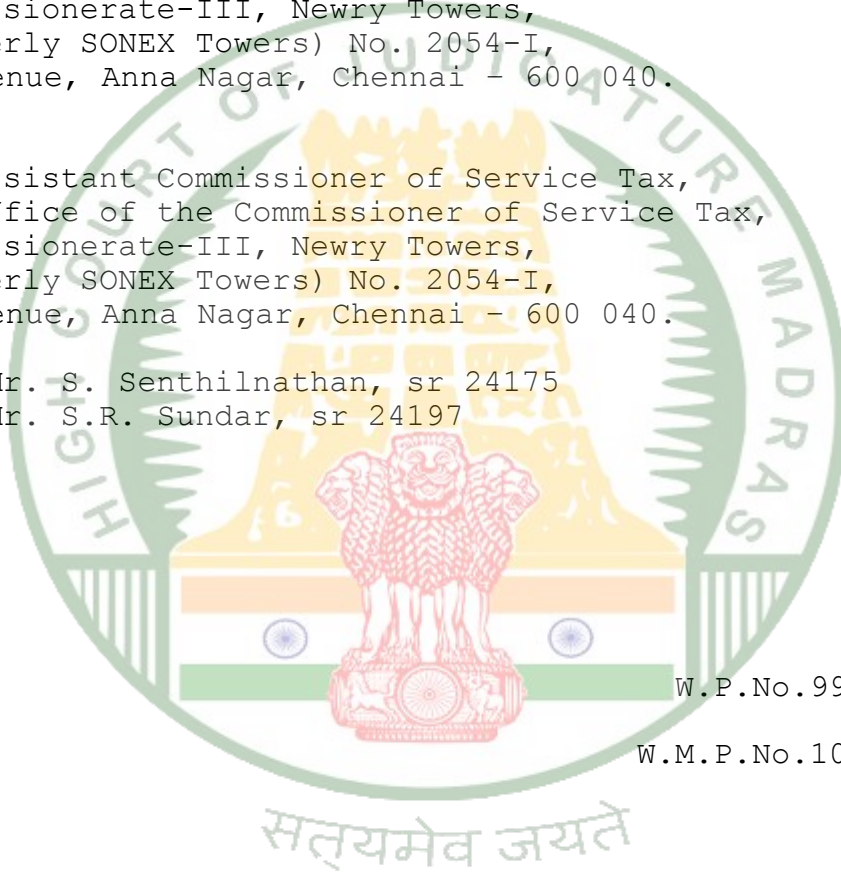
Sub-Assistant Registrar

To

1. The Commissioner of Service Tax,
The Office of the Commissioner of Service Tax,
Commissionerate-III, Newry Towers,
(Formerly SONEX Towers) No. 2054-I,
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2. The Additional Commissioner of Service Tax,
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3. The Assistant Commissioner of Service Tax,
The Office of the Commissioner of Service Tax,
Commissionerate-III, Newry Towers,
(Formerly SONEX Towers) No. 2054-I,
2nd Avenue, Anna Nagar, Chennai - 600 040.

+1 CC to Mr. S. Senthilnathan, sr 24175

+1 CC to Mr. S.R. Sundar, sr 24197



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