

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.02.2017

CORAM

THE HONOURABLE MR.JUSTICE RAJIV SHAKDHER

WRIT PETITION NO.3539 OF 2017  
AND WMP 3557 OF 2017

M/s.Sakthi Finance Limited  
Sakthi Finance Building,  
New No.62 (Old No.90),  
Dr.Nanjappa Road,  
Coimbatore - 641 018.

....Petitioner

Vs

- 1.Union of India,  
represented by its Secretary,  
Ministry of Finance,  
Department of Revenue,  
New Delhi.
- 2.The Central Board of Excise & Customs,  
North Block, New Delhi.
- 3.The Commissioner of Customs, Central Excise  
& Service Tax, Coimbatore  
No.6/7, A.T.D. Street, Race Course,  
Coimbatore - 641 018.

.... Respondents

PETITION filed under Section 226 of The Constitution of India praying for the issuance of Writ of Prohibition prohibiting the third respondent from adjudicating the impugned show cause notice in SCN.SL.No.27/2016 - Commr. dated 17.10.2016.

For Petitioner : Mr.P.S.Raman, S.C.

for M/s.Lakshmi Kumaran  
For Respondents : Mr.A.P.Srinivas

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O R D E R

1. Issue notice. Mr.A.P.Srinivas accepts notice on behalf of the respondents.

1.1. With the consent of counsel for parties, the Writ

Petition is taken up for final hearing and disposal.

2. This Writ Petition is directed against the show cause notice dated 17.10.2016 pertaining to two Assessment Years (A.Ys). 2014-15 and 2015-16.

3. Mr.P.S.Raman, learned Senior Counsel, on instruction, says that in respect of the A.Ys.2009-10 to 2013-14, an order-in-original was passed, which has been assailed by way of a Writ Petition in W.P.No.10920 of 2016.

4. My attention, in this behalf, has been drawn to order dated 07.04.2016, appended at page 286 of the paper book.

5. A perusal of the order would show that notice in the said Writ Petition has been issued and interim stay has been granted. I am informed that the said Writ Petition is pending adjudication before this Court.

6. A perusal of the impugned show cause notice would show that the said notice has been issued only to keep the issue alive till the aforesaid matter reaches "judicial finality".

7. Having regard to what is observed in the impugned order, counsel for the parties are agree that the adjudication qua the impugned show cause notice can continue, subject to the caveat that the order which may be passed will not be given effect to, till the disposal of W.P.No.10920 of 2016.

8. It is ordered accordingly. Consequently, the captioned Writ Petition is disposed of in terms of what is stated in paragraph 7 above.

9. Consequently, the connected Miscellaneous Petition is closed. However, there shall be no order as to costs.

10. Registry is directed to list W.P.No.10920 of 2016 for hearing on 21.03.2016.

Sd/-

Asst.Registrar

/true copy/

Sub Asst. Registrar

To

1.The Secretary, Union of India,  
Ministry of Finance, Department of Revenue,  
New Delhi.

2.The Central Board of Excise & Customs,  
North Block, New Delhi.

3.The Commissioner of Customs,  
Central Excise & Service Tax,  
Coimbatore No.6/7, A.T.D. Street, Race Course,  
Coimbatore - 641 018.

Copy To: The Section Officer, Writ Section,  
High Court, Madras. (Post the W.P. 10920/16 on 21/03/2016)

+1cc to M/S. Lakshmi Kumaran, Advocate SR. 9495

+1cc to A.P. Srinivas SR. 9415

Writ Petition No.3539 of 2017  
and WMP 3557 of 2017

KJ(CO)  
VR(24/02/2017)



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