

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.06.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition Nos.14939, 14943 & 14944 of 2017

Hypertherm (India) Thermal Cutting Private Limited,
Represented by its Director Mr.Kotagiri Pramod Kumar
New No.83, Old No.52, Bazullah Road,
T.Nagar, Chennai 600 017. ... Petitioner
(in WP Nos.14939, 14943 & 14944 of 2017)

Vs.

Deputy Commissioner of Service Tax, III Division
Service Tax II Commissionerate,
II Avenue, Anna Nagar,
Chennai 60 040. ... Respondent
(in WP Nos.14939, 14943 & 14944 of 2017)

Prayer:

Writ petition No.14939 of 2017 filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus, to call for the records relating to the order in Original No.10/2017 (R) dated 28.02.2017 passed by the Respondent in C.No.IV/16/327/2016-SUO302-(R), quash the same as arbitrary and illegal and to direct the respondent to refund the amount.

Writ petition No.14943 of 2017 filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus, to call for the records relating to the Order in Original No.23/2017 (R) dated 02.06.2017 passed by the Respondent in C.No.IV/16/78/2017-SUO302-(R) quash the same as arbitrary and illegal and to direct the respondent to refund the amount.

Writ petition No.14944 of 2017 filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus, to call for the records relating to the Order in Original No.24/2017 (R) dated 02.06.2017 passed by the Respondent in C.No.IV/16/150/2017-SUO302-(R) quash the same as arbitrary and illegal and to direct the respondent to refund the amount.

For Petitioner : Mr. Joseph Prabakar

For Respondent : Mr. A. P. Srinivas,
Standing Counsel
(in WP Nos. 14939, 14943 & 14944 of 2017)

C O M M O N O R D E R

In all these writ petitions, the petitioner is aggrieved by the orders in Original No.10/2017 (R) dated 28.02.2017, No.23/2017 (R) dated 02.06.2017 and No.24/2017 (R) dated 02.06.2017, wherein and whereby, the refund request made by the petitioner was rejected by the respondent.

2. Heard the learned counsel appearing for the petitioner and the learned Standing Counsel appearing for the respondent.

3. It is submitted by both sides that a similar writ petition filed by the very same petitioner in WP.No.32277 of 2016 was dismissed by this Court on 15.02.2016, on the ground that the petitioner can avail an alternative remedy of appeal before the appropriate Authority. Following the said order, these writ petitions are also disposed of, with liberty to the petitioner to file a statutory appeal before the concerned Appellate Authority, within a period of four weeks from the date of receipt of a copy of this order. No costs.

Sd/-
Asst. Registrar (CS V)

/true copy/

Sub Asst. Registrar

mk

To

The Deputy Commissioner of Service Tax, III Division
Service Tax II Commissionerate,
II Avenue, Anna Nagar,
Chennai 60 040.

+2cc to Mr. A. P. Srinivas, Advocate in sr.no.42577, 42578
+2cc to Mr. Joseph Prabhakar, Advocate in sr.no.42367, 42368

Writ Petition Nos. 14939,
14943 & 14944 of 2017

LRS (CO)
NR 29/06/2017