

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 17.07.2017

Coram

The Hon'ble Mr.Justice T.S.Sivagnanam

Writ Petition No.14423 of 2006

M/s.Everfresh Multi Trade Pvt. Ltd.,
Rep. by its Authorised Signatory,
N.L.S.S. Prasad,
No.90, Ellapuram Block,
Kannigaiper Village,
Uthukottai Taluk,
Tiruvallore District.

...Petitioner

Vs.

1. The Commissioner of Customs
Chennai.
2. The Commissioner of Central Excise (Appeals),
Chennai.
3. The Assistant Commissioner of Central Excise,
Chennai V Division,
Chennai II Commissionerate, Chennai.

...Respondents

Writ Petition, filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified Mandamus, calling for the records comprised in C.No.VIII/48/11/2005, dated 15.02.2006, on the file of the 3rd respondent, and to quash the same and consequently direct the 3rd respondent to issue a Registration Certificate as contemplated under the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996.

For Petitioner : M/s.Cynduja Crishnan
for Mr.Bharanidharan

For Respondents : Mr.K.Magesh
Senior Standing Counsel

O R D E R

Heard M/s.Cynduja Crishnan, the learned counsel appearing for the petitioner, and Mr. K.Magesh, the learned Senior Standing Counsel for the respondents.

2. The petitioner has filed this Writ Petition, seeking for a writ of certiorari, to quash the order passed by the third respondent/Assistant Commissioner of Central Excise, dated 15.02.2006, by which, the petitioner's Application for registration under the provisions of the Customs Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods Rules, 1996, was rejected. Parallely, the petitioner has also preferred an Appeal to the second respondent, viz., Commissioner of Central Excise (Appeals) Chennai, dated 05.04.2006.

3. At the time, when the Writ Petition was entertained, i.e., 16.05.2006, interim direction was issued, and subsequently, when the Direction Petition was heard on 16.07.2010, the learned counsel for the petitioner pointed that, the petitioner has filed application for interim direction to clear the consignments on furnishing the bank guarantee for the differential duty, without insisting on registration certificate, and the Court, on 16.05.2006, granted such direction, and since the respondents have complied with the said interim direction, the Direction Petition was closed, by order, dated 16.07.2010.

4. Considering the fact that the Appeal is of the year 2006, and by taking note of the submission made by the learned Senior Standing Counsel for the respondents that the Appeal would have been disposed of by the second respondent by this time, it would be sufficient to dispose of this Writ Petition, with a direction to the second respondent to dispose of the Appeal Petition filed by the petitioner, dated 05.04.2006, if not already disposed of. No costs.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

sd

To

1.The Commissioner of Customs
Chennai.

2.The Commissioner of Central Excise (Appeals),
Chennai.

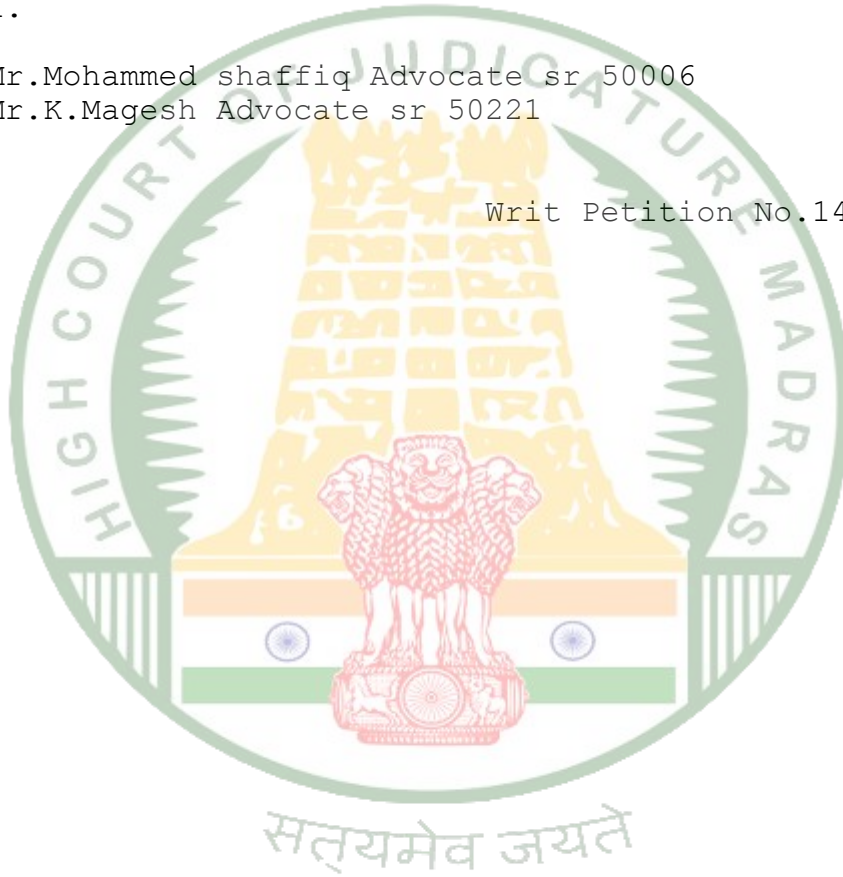
3.The Assistant Commissioner of Central Excise,
Chennai V Division,
Chennai II Commissionarate,
Chennai.

+1 cc to Mr.Mohammed shaffiq Advocate sr 50006

+1 cc to Mr.K.Magesh Advocate sr 50221

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