

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.08.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.36970 of 2004
& W.M.P.No.44408 of 2004

M/s.K.G.Denim Limited,
Rep. by its Director,
Mr.S.Muthusamy .. Petitioner

Versus

The Assistant Commissioner of Central Excise,
Coonoor Division,
Mettupalayam .. Respondent

Prayer: Petition filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorari to call for the records of the respondent's impugned order dated 03.12.2004 bearing reference Sl.No.02/2004 titled as "Notice of Demand to Defaulter" and quash the same.

For Petitioner : Mr.C.Saravanan
For Respondent : Mr.T.R.Senthil Kumar, CGSC

O R D E R

Heard Mr.C.Saravanan, learned counsel appearing for the petitioner and Mr.T.R.Senthil Kumar, learned Central Government Standing Counsel appearing for the respondent.

2. The petitioner has challenged the demand notice dated 03.12.2004, wherein the demand in respect of 8 orders had been sought to be enforced.

3. The learned counsel appearing for the petitioner has submitted that out of the 8 orders, in respect of 6 orders, the appeals have been allowed in favour of the petitioner and in respect of 2 matters, the case is pending before the CESTAT and the order of stay has been granted by the CESTAT in Appeal Nos. A.C.'s IV/16/384/98, dated 31.12.1998 and A.C.'s IV/16/366/99 Pol Appeal, dated 13.10.2001. The details of the order is extracted hereunder:

ORDER STATUS CHART

Sl. No.	ORDER PARTICULARS	CURRENT STATUS
1.	OIA No.350/2004, dated 15.09.2004	Appeal was allowed by the CESTAT, Chennai - Final Order No.1337/2007, dated 08.10.2007
2.	ADC C.No. V/52/15/112004.Cx.Adj. Dated 28.09.2004	Appeal was allowed by the CESTAT, Chennai - Final Order No.1309/2005, dated 26.09.2005
3.	OIA No.357/2004, dated 24.09.2004	Appeal was allowed by the CESTAT, Chennai - Final Order No.1143/2005, dated 23.08.2005
4.	OIA No.6/2003, dated 28.02.2003	Appeal was partly allowed by the CESTAT, Chennai - Final Order No.814/2009, dated 06.07.2009
5.	A.C.'s IV/16/384/98, dated 31.12.1998	Appeal is pending before CESTAT, Chennai - Appeal No.E/41010 & 41011 / 2014
6.	A.C.'s IV/16/366/99 Pol Appeal, dated 13.10.2001	Stay was granted vide Miscellaneous Order No.40980-40981/2015 by the Hon'ble CESTAT, Chennai
7.	OIA No.220/2004, dated 23.04.2004	Appeals were allowed by the CESTAT, Chennai - Final Order No.387 & 388/2011, dated 02.03.2011
8.	OIA No.221/2004, dated 23.04.2004	

4. In the light of the same, the impugned demand cannot be enforced at this juncture, on account of the subsequent developments and therefore the impugned order is set aside and the Writ Petition is disposed of with liberty to the Department to proceed afresh. No costs. Consequently, connected W.M.P. is closed.

-s/d-
Assistant Registrar (CS-IV)

True Copy

Sub-Assistant Registrar

To

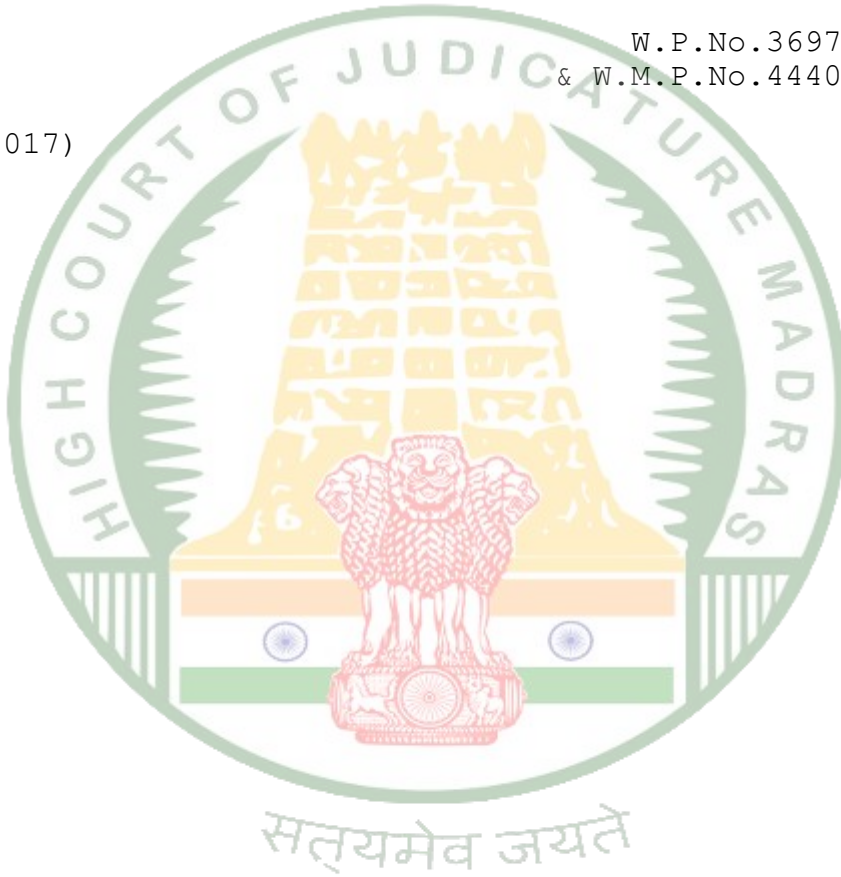
The Assistant Commissioner of Central Excise,
Coonoor Division,
Mettupalayam

+1 CC to Mr.C. Saravanan, Advocate sr 57536

+1 CC to Mr.T.R. Senthil Kumar, Advocate sr 57124.

W.P.No.36970 of 2004
& W.M.P.No.44408 of 2004

SP(01/09/2017)



WEB COPY