



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : 08.12.2017

C O R A M

THE HONOURABLE MR.JUSTICE P.D.AUDIKESAVALU

W.P.(MD)No.22180 of 2017

M/s.Professional Couriers,
Represented by Prop. Shri S.Srinivasan,
Karur Main Office, No.29, Sengunthapuram 2nd Cross,
Sengunthapuram Post, Karur-639 002. ... Petitioner

Vs.

1. The Assistant / Deputy Commissioner,
Office of the Commissioner of Central Excise and Service Tax,
Karur Division, No.15, Gowripuram Extension,
Anna Nagar, Karur-639 002.
2. The Commissioner of Central Excise
and Service Tax, (TRC),
No.1, Williams Road, Trichy-620 001. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records relating to the issuance of notice of the first respondent issued under Section 87 clause (b) of the Finance Act, 1994 with C.No.IV/16/15/2015-TRC dated 06.10.2015 and C.No.IV/16/15/2015-TRC dated 04.11.2015 to quash the same.

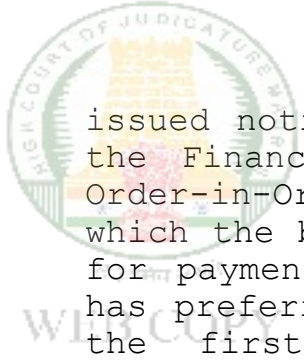
For Petitioner : Mr.R.Swarnavel
For Respondents : Mr.R.Aravindan

O R D E R

This Writ Petition has been filed for issuance of Writ of Certiorari, calling for the records relating to the issuance of notice of the first respondent issued under Section 87 clause (b) of the Finance Act, 1994 with C.No.IV/16/15/2015-TRC dated 06.10.2015 and C.No.IV/16/15/2015-TRC dated 04.11.2015 to quash the same.

2.Heard Mr.R.Swarnavel, learned counsel appearing for the petitioner and Mr.R.Aravindan, learned counsel appearing for the respondents.

3.The petitioner had preferred a statutory appeal with 282 days delay against the order dated 27.02.2015 passed by the second respondent, which was condoned by an order dated 11.05.2017 on condition of payment of Rs.10,000/- (Rupees Ten Thousand Only). It is represented by the learned counsel for the petitioner that the condition has been complied. In the meanwhile, the first respondent



issued notices on 06.10.2015 and 04.11.2015 under Section 87(b) of the Finance Act, 1994 for recovering the amounts due under the Order-in-Original No.TCP/Excus/001/2015-ST, dated 27.02.2015 by which the bank account of the petitioner had been frozen and sought for payment mentioned therein. Aggrieved thereby, the petitioner has preferred this Writ Petition. It is further pointed out that the first respondent had permitted to withdraw a sum of Rs.2,00,000/- (Rupees Two Lakhs Only) from the account of the petitioner by order dated 10.10.2017, pursuant to the order passed by the second respondent.

4. Having regard to the fact that the appeal has been taken on file by the Customs, Excise and Service Tax Appellate Tribunal, Chennai, as noticed from the order dated 11.05.2017 passed by that Tribunal, it would be appropriate for the petitioner to approach the said Tribunal in that proceeding for any interim relief against the notices under Section 87(b) of the Finance Act, issued by the respondents. In the aforesaid circumstances, the learned counsel for the petitioner sought to withdraw the Writ Petition with liberty to pursue those legal remedies and has also made an endorsement to that effect.

5. Recording the same, this Writ Petition is dismissed as withdrawn and the petitioner is liberty to approach the Customs, Excise and Service Tax Appellate Tribunal at Chennai, before whom the aforesaid appeal is pending. If such application for interim relief is made, the Tribunal shall consider the same on merits in accordance with law and pass orders thereon expeditiously. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CS-III)

/True Copy/

Sub Assistant Registrar

To

1. The Assistant / Deputy Commissioner,
Office of the Commissioner of Central
Excise and Service Tax,
Karur Division, No.15, Gowripuram Extension,
Anna Nagar, Karur-639 002.
2. The Commissioner of Central Excise
and Service Tax, (TRC),
No.1, Williams Road, Trichy-620 001.

+ 1 CC TO Mr.R.ARAVINDAN, ADVOCATE IN SR No. 92076

+ 1 CC TO Mr.S.VENKATACHALAM, ADVOCATE IN SR No. 92002

MYR

TE/SV-MMS/SAR-3 : 05/01/2018 : 2P/5C

<https://hcservices.ecourts.gov.in/hcservices/>

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