



WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 17.02.2017

CORAM

THE HON'BLE MR.JUSTICE M.S.RAMESH

W.P. (MD) No. 72 of 2011

and

M.P (MD) No.1 of 2011

M/s. Thilagarathinam Match Works
Represented by its Proprietor,
K.Thangaraj

... Petitioner

-Vs-

1.Union of India,
Represented by its Secretary to Government,
Ministry of Finance, Department of Revenue,
North Block, New Delhi.

2.The Commissioner of Central Excise,
C.R.Building, Tractor Road, N.G.O.Colony, Tirunelveli.

3.The Superintendent of Central Excise,
Kovilpatti Rural, Catholic Centre,
Kovilpatti-628 501.

4.Assistant Commissioner of Central Excise,
Kovilpatti Division,
Kovilpatti-628 501.

... Respondents

Prayer : Petition filed under Article 226 of the Constitution of India, for the issuance of Writ of Certiorarified Mandamus to call for the records relating to the impugned order passed by the 4th respondent dated 13.12.2010 in his C.No.V/36/15/25/2010, Adjn and quash the same and to forbear the respondents from levying and collecting the Central Excise Duty for the intermediary product of 'Chemical Dipped Match Splints'.

For Petitioner	: Mr. A.S.Mujibur Rahman
For Respondents	: Mr. R.Nanda Kumar

O R D E R

The order under challenge is a simple letter issued by the fourth respondent calling upon the petitioner to produce a copy of the order of interim stay granted in W.P(MD)No.577 of 2010.

2. I am unable to see as to how the petitioner can be aggrieved against this letter. There cannot be any grievance to the petitioner to produce a copy of the interim order as requested



in the impugned letter. Even assuming that the petitioner is not in possession of such an order, it would be appropriate for him to work out his remedy in W.P(MD)No.577 of 2010 instead of challenging the letter issued by the fourth respondent.

3. In such circumstances, I do not find any merits in this Writ Petition. Accordingly, this Writ Petition is dismissed. No Costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar (P&A)

/True copy/

Sub Assistant Registrar

To:

1.The Secretary to Government,
Union of India,
Ministry of Finance,
Department of Revenue,
North Block, New Delhi.

2.The Commissioner of Central Excise,
C.R.Building, Tractor Road,
N.G.O.Colony, Tirunelveli.

3.The Superintendent of Central Excise,
Kovilpatti Rural,
Catholic Centre,
Kovilpatti-628 501.

4.The Assistant Commissioner of Central Excise,
Kovilpatti Division,
Kovilpatti-628 501.

+1 CC to M/s.A.S.MUJIBUR RAHMAN, Advocate, SR No.9070

PM

PSM/CM-MSA/28.02.2017/2P/6C

W.P.(MD) No. 72 of 2011
17.02.2017