

HON'BLE SRI JUSTICE SANJAY KUMAR

And

HON'BLE Dr. JUSTICE SHAMEEM AKTHER

WRIT PETITION No.7997 OF 2013

ORDER: (*Per Hon'ble Sri Justice Sanjay Kumar*)

This writ petition was filed assailing clause 3 of the Circular bearing No.967/01/2013-CX dated 01.01.2013 issued by the Central Board of Excise and Customs, New Delhi, and the detention order in O.C. No.261/2013 dated 04.03.2013 issued by the Superintendent of the Central Excise and Customs, East Godavari District, pursuant to the Order-in-Original dated 10.10.2012.

By order dated 18.03.2013, this Court directed the authorities not to take any coercive measures for recovery of the arrears as per the Order-in-Original dated 10.10.2012 till disposal of the stay application by the Commissioner of Customs, Central Excise and Service Tax (Appeals), Visakhapatnam, in the appeal filed by the petitioner-company.

It is now represented by Sri G. Kalyan Chakravarthy, learned counsel representing Sri Vinod Kumar Tadakamalla, learned counsel for the petitioner-company, that the appeal filed against the Order-in-Original dated 10.10.2012 was disposed of by the Commissioner (Appeals), Visakhapatnam, in favour of the petitioner-company.

In that view of the matter, the cause in this writ petition no longer survives for consideration on merits, insofar as the impugned detention order dated 04.03.2013 is concerned. Sri G. Kalyan Chakravarthy, learned counsel, would state that liberty may be given to the petitioner-company to assail clause 3 of the Circular dated 01.01.2013 in an appropriate case, if necessary, as the challenge thereto in the present writ

petition is rendered purely academic owing to the later development of the appeal filed by the petitioner-company being allowed.

The writ petition is accordingly closed, leaving it open to the petitioner-company to lay a challenge to the Circular dated 01.01.2013 issued by the Central Board of Excise and Customs, New Delhi in an appropriate case.

Pending miscellaneous petitions, if any, shall also stand closed. No order as to costs.

SANJAY KUMAR, J

Dr. JUSTICE SHAMEEM AKTHER, J

Date: 25-07-2017.
Dsh



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WRIT PETITION No.7997 OF 2013

(Order of the Division Bench delivered by
Hon'ble Sri Justice Sanjay Kumar)

Date. 25-07-2017

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