

ujIN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 20.04.2018

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.7283 of 2018

&

W.M.P.No.9051 of 2018

Tvl.S.M.Square Marketing

Represented by its Partner A.Sriram

No.66-C Vinayagar Koil Street

Swarnapuri, Alagapuram

Salem - 636 004

.. Petitioner

Versus

The Assistant Commissioner of Central Excise

& Service Tax

Salem I Division

No.21, Theerthamalai Arcade

Veerapandiyar Nagar

Salem - 636 004.

.. Respondent

Petition filed under Article 226 of the Constitution of India, seeking for Writ of Certiorari, calling for the records on the file of the respondent in C.No.V/15/BAS/02/2017-ST.Adj dated 30.03.2017 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

For Petitioner : Mr.R.Senniappan

For Respondent : Ms.Hema Muralikrishnan
Senior Standing Counsel

ORDER

Heard Mr.R.Senniappan, learned counsel for the petitioner and Ms.Hema Muralikrishnan, Senior Standing Counsel for the respondent.

2. The petitioner has challenged the Order-in-Original dated 30.03.2017.

3. After some arguments, the learned counsel for the petitioner submits that the petitioner may be permitted to file an appeal before the Appellate Authority.

4. Accordingly, this writ petition is disposed of. The petitioner is directed to file an appeal petition before the

Appellate Authority within 15 days from the date of receipt of a copy of this order and the same shall be considered in accordance with the relevant statute. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(Audit)

//True Copy//

Sub Assistant Registrar

gpa

To
Assistant Commissioner of Central Excise & Service Tax
Salem I Division
No.21, Theerthamalai Arcade
Veerapandiyar Nagar
Salem - 636 004.

Copy to: The Section officer,
ER Section
High Court, Madras
(To return original impugned order)

+1cc to Mr.R.Senniappan, Advocate SR.No.30063
+1cc to Mrs.Hema Muralikrishnan, Advocate Sr.No.30128

PA(CO)
sm:4.5.2018

W.P.No.7283 of 2018

सत्यमेव जयते
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