

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED:01.03.2018

CORAM:

THE HON'BLE MR.JUSTICE K.K.SASIDHARAN
AND
THE HON'BLE MR.JUSTICE P.VELMURUGAN

W.A No.586 of 2017

M/s.Softechinfinium Solutions Limited,
A Company incorporated under the
Companies Act, 1956,
29 Precision Plaza, 397 Anna Salai,
Teynampet, Chennai-600 018
Rep. by its Director Mr.Gopi
Narayanan Yadav

...Appellant

Vs

1. The Principal Commissioner
Office of the Principal Commissioner
of Service Tax, Service Tax I
Commissionerate, Newri Towers
No.2054-I, II Avenue, Anna Nagar
Chennai-600 040.
2. The Commissioner of Service Tax-II
Service Tax II Commissionerate
Division III, Newri Towers
No.2054-I, II Avenue,
Anna Nagar, Chennai-600 040.
3. The Superintendent, Division III
Range-E, Office of the Assistant
Commissioner of Service Tax,
Service Tax II Commissionerate
Division III, Newri Towers,
No.2054-I, II Avenue
Anna Nagar, Chennai-600 040.
4. The Superintendent of Service Tax,
(Survey, Intelligence &
Research-Gr.I),
Office of Commissioner of Service
Tax, SIR CELL, No.2054, 3rd Floor,
Newry Tower, 1st Block
12th Main Road, Anna Nagar
Chennai-600 040.

...Respondents

Prayer:- Writ Appeal filed under clause 15 of Letters Patent,
against the order made in W.P.No.8553 of 2017 dated
10.04.2017.

WP.No.8553 of 2017:Petition filed Article 226 of the Constitution of India praying for the issuance of a writ of certiorari to call for the records and quash the impugned order in C.No.OV/09/65/2015 STC I Adjun., dated 20.01.2017 passed by the first respondent.

For Appellant : Ms.D.Naveena
For Respondents: No appearance

J U D G M E N T

K.K. SASIDHARAN,J.

The Writ Petition filed by the appellant challenging the order dated 20.01.2017 on the file the Principal Commissioner of Service Tax, Chennai was dismissed by the learned single Judge on the ground that the order is appealable, before the statutory authority. The said order is under challenge at the instance of the unsuccessful writ petitioner.

2. We have heard the learned counsel for the appellant.

3. There is no dispute that there is a statutory remedy of appeal available to the Appellant. The order impugned before the learned single Judge is appealable before the Customs Excise and Service Tax Appellate Tribunal. The appellant has not produced any materials justifying the initiation of the Writ Petition, notwithstanding the alternate remedy under the Act. We are therefore of the view that the learned single Judge is justified in dismissing the Writ Petition.

4. The appellant is granted time till 28 March 2018 for filing the statutory appeal before the Customs Excise and Service Tax Appellate Tribunal. In case any such appeal is filed, the same shall be taken on file notwithstanding the delay, in view of the fact that within the period of limitation the appellant filed the Writ Petition before this Court.

5.The intra Court appeal is disposed of with the above direction. No costs.

Sd/-
Assistant Registrar(CS IX)

//True Copy//

Sub Assistant Registrar

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To

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Office of the Principal Commissioner
of Service Tax, Service Tax I
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12th Main Road, Anna Nagar, Chennai-600 040.

+1cc to Mr.J.Adithya Reddy, Advocate Sr.No.15823
+1cc to M/s.S.Duraiaraj, Advocate Sr.No.15843
+1cc to M/s.A.P.Srinivas, Advocate Sr.No.16023

MP(CO)
sm:26.3.2018

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