

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.04.2018

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.9942 of 2018 &

W.M.P.No.11879 of 2018

M/s.Cetex Petrochemicals Ltd
Rep by its Managing Director, S.Ilanahai
Manali
Chennai-600 068

... Petitioner

v.

- 1 The Principal Commissioner of GST
Central Excise and Service Tax
Chennai North Commissionerate
26/1, Mahatma Gandhi Road
Nungamabakkam
Chennai-600 034
- 2 The Additional Commissioner of GST
Central Excise and Service Tax
Chennai North Commissionerate
26/1 Mahatma Gandhi Road
Nungamabakkam
Chennai-600 034
- 3 The Commissioner of GST
Central Excise and Service Tax (Appeals)
26/1 Mahatma Gandhi Road
Nungamabakkam
Chennai-600 034

.. Respondents

order in Appeal No.134/ 2018 (CTA-I) dated 22.03.2018 passed by the 3rd respondent and quash the same as illegal arbitrary and violative of principles of natural justice

For Petitioner : Mr.A.Mudikannan

For Respondents : Mr.A.P.Srinivas
Senior Standing Counsel

ORDER

The order impugned in this writ petition is an order passed by the Commissioner of GST & Central Excise. As against the same, the petitioner has efficacious alternative remedy of filing an appeal under section 35 B of the Central Excise Act before the Customs, Excise and Service Tax Appellate Tribunal.

2. Without exhausting the appeal remedy, the petitioner has filed the present writ petition challenging the impugned order passed by the 3rd respondent before this court.

3. The petitioner has not exhausted the appeal remedy, hence the writ petition cannot be entertained. Accordingly, the writ petition stands dismissed. Liberty is given to the petitioner to challenge the impugned order by way of an appeal before the Customs, Excise and

Service Tax Appellate Tribunal. No costs. Consequently, connected miscellaneous petition is closed.

24.04.2018

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Index : Yes/No

Note : Registry is directed to return the original impugned order to the counsel for the petitioner

Rj

To

- 1 The Principal Commissioner of GST
Central Excise and Service Tax
Chennai North Commissionerate
26/1, Mahatma Gandhi Road
Nungamabakkam
Chennai-600 034
- 2 The Additional Commissioner of GST
Central Excise and Service Tax
Chennai North Commissionerate
26/1 Mahatma Gandhi Road
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- 3 The Commissioner of GST
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T.S.SIVAGNANAM, J

Rj



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