

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.4.2018

CORAM :

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

Writ Petition No.8933 of 2018 & WMP.No.10777 of 2018

Sri Lakshmi Builders, rep.by
its Proprietrix S.Jayalakshmi ...Petitioner

Vs

The Assistant Commissioner,
Ministry of Finance, Department
of Revenue, Office of the Assistant
Commissioner of Central Excise,
No.1, Vallalar Nagar, Manjakuppam,
Cuddalore-1. ...Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the impugned order of the respondent passed in C.No.IV/09/04/2016-ST.Adj.Order-in-Original No.11/2017-ST dated 27.4.2017, quash the same and further direct the respondent to re-adjudicate the issue in accordance with law.

For Petitioner : Mr.N.Murali

For Respondent : Mr.K.S.Ramasamy, SPC

ORDER

Mr.K.S.Ramasamy, learned Senior Panel Counsel accepts notice for the respondent. Heard both.

2. Admittedly, as against the impugned order, the petitioner has an effective alternate remedy of appeal before the Commissioner (Appeals)-II, Chennai-34. Without filing such an appeal, the petitioner cannot straightaway approach this Court by way of this writ petition.

3. Hence, the above writ petition is dismissed as not maintainable. The petitioner is granted two weeks' time from the date of receipt of a copy of this order to file the appeal before the Appellate Authority. No costs. Consequently, the connected WMP is also dismissed.

-s/d-

Deputy Registrar

True Copy

Sub-Assistant Registrar

To

The Assistant Commissioner, Ministry of Finance, Department of Revenue, Office of the Assistant Commissioner of Central Excise, No.1, Vallalar Nagar, Manjakuppam, Cuddalore-1.

+1 CC to Mr.N.Murali, Advocate Sr.No.27568

+1 CC to Mr.K.S.Ramasamy, SPC Sr.No.27110

WP.No.8933 of 2018 &
WMP.No.10777 of 2018

KP(24/04/2018)

सत्यमेव जयते

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