

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.06.2018

CORAM

THE HON'BLE MR. JUSTICE T.S.SIVAGNANAM

W.P.No.11584 of 2018 &

W.M.P. No.13559 of 2018

M/s. Fumigation Services
Rep by its Authorised Singatory C.Johnson
No.1, Buddu Street, George Town
Chennai-600 001

... Petitioner

v.

The Principal Commissioner
Office of the Principal Commissioner
of GST & Central Excise
Chennai North Commissionerate
26/1 Mahatma Gandhi Road
Nungambakkam
Chennai - 600 034

...Respondent

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records in File No.C.No. V/15/ 123/ 2017- Ch. N.Adj comprising the impugned Order in Original No.33/ 2018 CH.N. GST dated 14.03.2018 on the file of the respondent and quash the same.

For Petitioners : Mr.S. Muthu Venkataraman

For Respondents : Ms.R.Hemalatha
Standing Counsel

ORDER

(*)After elaborate arguments, the learned counsel for the petitioner submits that the petitioner is in the process of filing an appeal before the Customs, Excise and Service Tax Appellate Tribunal and hence, seeks permission of this court to withdraw the writ petition and he has also made an endorsement to that effect. Permission is granted. While computing limitation, the Registrar of CESTAT shall exclude the period from 26.04.2018 till the date of receipt of the certified copy of this order and entertain the appeal petition in accordance with the relevant statue.

2. The learned counsel for the petitioner while seeking permission to withdraw the writ petition expressed deep concern

over the financial position of the petitioner, if they are insisted to pay the second pre-deposit.

3. Unfortunately, this court cannot make any order contrary to the statue. However, it is open to the petitioner to file appropriate application seeking sufficient time before the CESTAT. In that event, the CESTAT may consider the same taking note of the fact that the petitioner is a proprietorship firm.

With the above observations, the writ petition is dismissed as withdrawn. No costs. Consequently, connected miscellaneous petition is closed.

Sd/--
Assistant Registrar(CS VI)
(20.06.2018)

**(*)clarify the order of this court
dated 19.07.2018 in WMP.21429/2018 in WP.11584/2018**

Sd/--
Assistant Registrar(CS VI)
(24.07.2018)

//True Copy//

Sub Assistant Registrar

Rj
To

The Principal Commissioner
Office of the Principal Commissioner
of GST & Central Excise
Chennai North Commissionerate
26/1 Mahatma Gandhi Road
Nungambakkam
Chennai - 600 034

**TO BE SUBSTITUTED TO
THE ORDER ALREADY
DESPATCHED ON 29.06.2018**

+1cc to M/s.R.Hemalatha, Advocate SR.No.36024
+1cc to M/s.S.Muthuvenkataraman, Advocate SR.No.36122
+1cc to Mr.S.Muthuvenkataraman, Advocate, S.R.No. **49068 (10.08.18)**

AK(CO)
sm:21.6.2018
TR(24/07/2018)

W.P.No.11584 of 2018 &
W.M.P. No.13559 of 2018