

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :20.07.2018

CORAM:

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.7465 of 2008
and M.P.No.1 of 2008

M/s.Opal Energy Solutions (P) Ltd.,
(Erstwhile M/s.Eltrosteaks)
3/212 Renganayagipuram
Peravoorani
Thanjavur District-614 804

... Petitioner

Vs.

1) The Customs and Central Excise
Settlement Commission
Customs House
33, Rajaji Salai
Chennai - 600 001

2.The Commissioner of Central Excise
Tiruchirappalli
1, Williams Road
Contonment
Tiruchirappalli- 620 001

... Respondents

(R2 impleaded as per Court order dated 27.08.2008 in M.P.No.3 of 2008 in W.P.No.7465 of 2008)

Writ Petitions filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified Mandamus, to call for the records of the case and to quash the impugned order No.5/2008 C.Ex. Dated 08.02.2008 passed by the respondent and direct the respondent to calculate the duty liability by calculating the duty liability after making the cum-duty calculation in accordance with Section 4 of the Central Excise Act, 1944.

For Petitioner : Mr.G.Natrajan

For Respondent : Ms.R.Hemalatha
Senior Panel Counsel

ORDER

Heard Mr.G.Natrajan, learned counsel for the petitioner and Ms.R.Hemalatha, learned Senior Panel Counsel, appearing for the respondents.

2.The petitioner has filed this writ petition challenging the order passed by the Settlement Commission dated 08.02.2008. It is contended by the learned counsel for the petitioner that the Settlement Commission fell in error in not granting the cum-duty calculation.

3. I have carefully gone through the order passed by the Settlement Commission and find that the ground, now canvassed before this Court, was never raised before the Settlement Commission. As rightly pointed by the learned Senior Panel Counsel for the respondent, the petitioner had only sought for payment of the amount in installments, which request has been considered and granted by the Settlement Commission . In any event, this Court cannot make a roving enquiry into the correctness of the decision of the Commission, especially when there is no error in the decision making process.

4.Thus, for the above reasons, this Court is not inclined to interfere with the impugned order. Accordingly, this writ petition is dismissed. No costs. Consequently, the connected miscellaneous petition is closed.

20.07.2018

Index:yes/No
Internet:yes
gpa

To

+1 C.C. to Ms.R.Hemalatha Advocate SR.NO. 48682

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