

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.11.2018

CORAM

THE HONOURABLE MR.JUSTICE T.RAJA

W.P.No.3813 of 2016

- 1 Sri Lakshmi Venkateswara
Sago Factory Rep. by its Partner
R.Palanivel
Oduvin Kurichi Post, Rasipuram Taluk
Namakkal District
- 2 Sri Velmurugan Sago Factory
Rep. by Proprietor Krishnan
Karutharajapalayam, Malliakaraj Post
Attur Taluk, Salem District
- 3 V.P.Natesan & Co.
Sri Manivel Sago Factory
Rep. by Partner V.P.Natesan
Srasanatham Post, Attur Taluk
Salem District
- 4 Sri Soorya Sago Factory
Rep. by Proprietor Varatharajan
Eachampatti, Seeliampatti Post
Attur Taluk, Salem District
- 5 Sengottaiya Sago Factory
Rep. by Proprietor S.Periasamy
Sathasivapuram Post, Attur Taluk
Salem District
- 6 Dhanalakshmi Sago Factory
Rep. by Proprietor V.Mohan
Manivilundhan Post-636 121
Attur Taluk, Salem District
- 7 P.Srinivasan & Co.
Sri Venkateswara Sago Factory
Rep. by Partner P.Srinivasan
No.13-B, Thattankadu
Namagiripet Post-637 406, Rasipuram Taluk
Namakkal District

- 8 Sri Vinayaga Sago Factory
Rep. by Proprietor S.Kandasamy
Attur Main Road
Thanneerpandalakadu
Namagiripet-637 406, Rasipuram Taluk,
Namakkal District
- 9 Sri Sapthagiri Sago Products
Rep. by Proprietor L.Kannan
157, Thanneerpandalakadu
Namagiripet-637 406
Namakkal District
- 10 Sri Jothi Sago Factory
M.Babu & Co. Rep. by Partner M.Babu
Mettala, Karkoodalpatty Post
Rasipuram Taluk, Namakkal District
- 11 Sree Dhandayuthapani Sago Factory
Rep. by Power Agent B.Dhandayuthapani
Moolapallipatty-637 406
Rasipuram Taluk, Namakkal District
- 12 Sri Venkatachalapathy Sago Factory
Rep. by Partner D.Vellian
1/67, Attur Main Road
Karkudalpatty-636 202
Rasipuram Taluk, Namakkal District
- 13 M/s.Pappu Sago Factory
Rep. by Partner P.Gopal
Ayilpatty Post-636 202
Rasipuram Taluk, Namakkal District
- 14 K.M.K.Sago Factory
Rep. by Proprietor K.Mani
Eswaramoorthipalayam-636 202
Rasipuram Taluk, Namakkal District
- 15 V.Rangarajan & Co.
Sakthivel Sago Factory Rep. by Partner R.Boopathi
Eswaramoorthipalayam-636 202
Rasipuram Taluk, Namakkal District
- 16 Sri Senthil Kumar Sago Factory
Rep. by Proprietor
Thimmanaickkanpatty Post
Rasipuram Taluk, Namakkal District

- 17 Kaliamman Rice & Sago Factory
Rep. by Proprietor K.Palanivel
Thimmanaickkanpatty Post
Rasipuram Taluk, Namakkal District
- 18 Sri Balaji Sago Factory
Rep. by Partner Buvaaneswaran
27/3B & 3C1, Main Road
Mangalapuram-636 202
Rasipuram Taluk, Namakkal District
- 19 Sri Thirumala Sago Industry
Rep. by Partner Natesan
S.F.No.177/1-A3, Ayilpatty Post
Rasipuram Taluk, Namakkal District
- 20 Sri Gopalakrishna Sago Industries
Rep. by Partner G.Raghu
Thanneerpandalkadu, Namagiripet-637 406
Namakkal District
- 21 Thirumalaivasa & Co.
Sri Palaniappa Sago Factory
Rep. by Proprietor V.Kumarasamy
Vengayapalayam, Seerapatti Po
Rasipuram Taluk, Namakkal District
- 22 Golden Sago Factory
Rep. by Partner P.Duraisamy
9/16 Near Attur Main Road
Seerappalli Po-637 406
Rasipuram Taluk, Namakkal District
- 23 Lord Venkateswara Sago Product
Rep. by Partner R.Loganathan
Oduvankurichi Post, Rasipuram Taluk
Namakkal District
- 24 Sri Balaji Sago & Starch Products
Rep. by Partner R.Loganathan
Oduvankurichi Post, Rasipuram Taluk
Namakkal District
- 25 Sri Balaji Sago Products
Rep. by Partner R.Loganathan
Namagiripettai Post
Rasipuram Taluk
Namakkal District
- 26 Arul Murugan Sago Factory
Rep. by Proprietor K.Natesan

Seerapalli, Oduvankurichi Post
Rasipuram Taluk
Namakkal District

- 27 Lessees: Kaliyamman Sago Factory
Rep by Proprietor N.Palanivelan
R.Pudupatty Post, Rasipuram Taluk
Namakkal District
- 28 Palaniappa Sago Factory
Rep by Proprietor P.Ganesan
Namagiripet Post
Rasipuram Taluk, Namakkal District
- 29 Sri Rajavel Sago Factory
Rep. by Partner R.Mohan
Namagiripettai Post
Rasipuram Taluk, Namakkal District
- 30 Kandhavel Sago Factory
Rep by Partner N.Krishnan
Vellakkai Patti Post
Rasipuram Taluk, Namakkal District
- 31 Vetrivel Sago Products
Rep. by Partner N.Krishnan
61/5B, Pudupatti Main Road
Vellakkai Patti Post
Rasipuram Taluk, Namakkal District
- 32 Sri Venkateswara Sago & Starch Products
Rep by Partner K.Babu
O.Jedarpalayam
Rasipuram Taluk, Namakkal District
- 33 Sri Venkateswara Sago Products
Rep by Partner K.Babu
Ariya Goundampatti Post
Rasipuram Taluk, Namakkal District
- 34 Sri Karthikeya Sago Factory
Rep by Proprietor M.Athiyappan
SF No.82/4 to 10A, Gopalapuram Post
Attur Taluk, Namakkal District
- 35 Sri Man Narayana Sago Factory
Rep by Proprietor P.R.Sundararajan
Ariyagoundampatti Post, Rasipuram Taluk
Namakkal District

- 36 Thillaikaarasi Sago Factory
Rep by Partner R.Pushpa Oduvankurichi Post
Rasipuram Taluk, Namakkal District
- 37 Sree Elayaperumal Sago Factory
Rep. by Partner R.P.Sharavanan
Oduvankurichi Post, Rasipuram Taluk
Namakkal District
- 38 Sri Madhurambigai Sago
Factory Rep by Proprietor S.Sadasivam
West Palapatty, Sellappampatty Post
Namakkal Taluk & District
- 39 Maruthi Sago Factory
Rep by Proprietor Gopikannan
Sedapatty Pudur, Thalambadi Post
Namakkal District
- 40 Sri Thirumangaliyamman Sago Factory
Rep by Partner G.Jagadheesan
Sellappampatty Post,
Namakkal Taluk and District
- 41 Mahalakshmi Starch & Sago Factory
Rep by N.Prabhakaran
Minnampalli PO, Namakkal Taluk and District
- 42 Sri Venkateshwara Starch & Sago Factory
Rep by Proprietor R.Ravi
Elur Road, Kalangani-637 014
Namakkal Taluk and District
- 43 Elayaraja Sago Factory
Rep by Proprietor N.Thalamuthu
Minnampalli Post
Namakkal Taluk and District 637 019
- 44 P.Natesan & Sons
Sri Poovadamman Sago Factory Rep.
by Partner N.Prabhakaran
Kalangani Post
Namakkal Taluk and District 637 014
- 45 Sri Bommu Starch & Sago Factory
Rep. by Proprietor K.Shanmugavel
Sellappampatty Post
Namakkal Taluk and District
- 46 Valliammal Sago Factory
Rep. by Proprietor P.Premnand

Avalnaickenpatty Post
Namakkal Taluk and District 637 019

47 Sri Venkateswara Sago Factory
Rep. by Proprietor A.Sampath
Nadupatty, Sellappampatty Post
Namakkal Taluk and District 637 019

48 Arun Prasad Sago Factory
Rep. by Partner Muthuraja
Nadupatty, Sellappampatty Post
Namakkal Taluk and District 637019

49 Sri Ganapathy Sago Factory
Rep. by Proprietor N.Ratha Rani
Minnampalli Post
Sellappampatty via
Namakkal Taluk and District 637 019

50 Kaliamman Sago Factory
Rep. by Proprietor Kaliyamman
SF No.315/10, Minnampalli Post
Namakkal Taluk and District 637 019

51 Vanitha Sago Factory
Rep. by Proprietor Vallal Dewgam
4/138 Pottanam Po
Senthamangalam
Namakkal 637 409

52 Varadarajan Sago Factory
Rep. by Proprietor Vairasam
4/120 Pottanam Po
Senthamangalam
Namakkal 637 409

53 Anubu Vinayaga Starch & Sago Factory
Rep. by Proprietor S.Rajendran
Elur Road, Kalangani 637 014
Namakkal Taluk and District

54 Sri Balaji Sago Factory
Rep. by Proprietor E.Srinivasan
Pudanchandai, Sellappampatty Post
Namakkal Taluk and District 637 019

55 Sri Saravana Sago Factory
Rep. by Proprietor S.R.Ganesan
Minnampalli Post
Namakkal Taluk and District

- 56 Sri Balaji Sago Factory
Rep. by Proprietor R.Vimala
Sedapatty Pudur
Thalampadi Post, Namakkal Taluk and District
- 57 Sri Selliamman Sago Factory
Rep. by Proprietor K.Thamsamal
Karungalpudhur, Pappinaickenpatti Post
Namakkal Taluk and District
- 58 Lakshmi Sago Factory
Rep. by Proprietor M.N.Selvan
Sellappampatty Post
Namakkal Taluk and District 637 019
- 59 Vetrivel Sago Factory
Rep. by Partner T.Karunanithi
Sellappampatty Post
Namakkal Taluk and District
- 60 Sri Balaji Sago Factory
Rep. by Proprietor T.Santhoshkumar
Sellappampatty Post
Namakkal Taluk and District
- 61 Selvalakshmi Sago Factory
Rep. by Proprietor R.Balasubramaniam
Karayampudur, Pappinaickenpatty Post
Namakkal Taluk and District
- 62 Sri Velmurugan Sago Factory
Rep. by Partner M.Ganesan
Ulipuram-636 118
Gangavalli Taluk, Salem District
- 63 Sri Kalaiselvan Sago Factory
Rep. by Proprietor P.Srinivasan
Ulipuram Post
Gangavalli Taluk, Salem District
- 64 R.Kandasamy Gounder & Co.
Amman Sago Factory Rep. by Partner Senthil
Ulipuram 636 118
Gangavalli Taluk, Salem District
- 65 Sri Vetrivelan Sago Factory
Rep. by Proprietor M.Pasupathi
Ulipuram Pudur
Ulipuram 636 118
Gangavalli Taluk, Salem District

- 66 U.M.Duraisamy & Co.
Annai Sago Factory Rep. by Partner
U.M.Duraisamy, Ulipuram Post
Gangavalli Taluk, Salem District
- 67 Sri Krishna Industrial Starch Factory
Rep. by Proprietor M.Krishnan
Jangama Samuthram Po Thammampatty-636 113
Ulipuram, Gangavalli Taluk, Salem District
- 68 Sri Vinayaga Sago Factory
Rep. by Proprietor V.Dhanasekaran
Thammanpatti
- 69 K.Palanivel Gounder & Co.
Rep. by Partner K.Palanivel Gounder
Murugan Sago Factory
Ulipuram to Thammampatty Road
Ulipuram-636 118
Gangavalli Taluk, Salem District
- 70 G.Sengoden & Son
Valli Sago Factory Rep. by Partner G.Sengodan
Kondayampally Post
Gangavalli Taluk, Salem District
- 71 Sri Palani Andavar Sago Factory
Rep. by Proprietor K.Rathinam
Thammampatty Post
Gangavalli Taluk, Salem District
- 72 Sivakami Amman Sago Factory
Rep. by Proprietor R.Rajasekaran
Manamalai Village
Palakkadu Post 636 110
Gangavalli Taluk, Salem District
- 73 Sri Velmurugan Starch Industries
Rep. by Partner A.Muthuselvan
T.Murunga Patti Post, Thuraiyur Taluk
Trichy District .. Petitioners

-vs-

- 1 The Commissioner of Customs,
Central Excise and Service Tax 1
No.1, Foulks Compound
Anai Medu
Salem 636 001

- 2 Central Board of Excise & Customs
North Block
New Delhi 110 001.
- 3 Union of India
(Rep. by the Secretary Ministry of Finance)
Department of Revenue, North Block
New Delhi
- 4 Tamizhaga Starch & Sago Producers Association
Sago Serve Compound
Jageer Ammapalayam, Omalur Main Road
Salem 636 302

.. Respondents

Petition under Article 226 of the Constitution of India, praying for the issue of a Writ of Mandamus, directing the third respondent herein to dispose the application dated 29.7.2013 as reiterated on 9.1.2015 presented by the petitioners 1 to 73 through the fourth respondent Association, invoking Section 11-C of the Central Excise Act, 1944 and to waive the Central Excise Duty liability on the clearances of Tapiaco Sago (Sabudana) for the period between 1.3.2011 and 28.2.2013.

For Petitioners : Mr.N.Inbarajan

For Respondents : No appearance

ORDER

Learned counsel for the petitioners submitted that since the prayer sought for in the writ petition has become infructuous, the same may be dismissed. He has also made an endorsement to that effect. Recording his statement and the endorsement, this writ petition is dismissed as infructuous. No costs.

Sd/-

Assistant Registrar(CS IX)

//True Copy//

Sub Assistant Registrar

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To

- 1 The Commissioner of Customs
Central Excise and Service Tax 1
No.1, Foulks Compound
Anai Medu
Salem 636 001

2 Central Board of Excise & Customs
North Block
New Delhi 110 001

3 The Secretary to Union of India
(Ministry of Finance)
Department of Revenue, North Block
New Delhi

4 Tamizhaga Starch & Sago Producers Association
Sago Serve Compound
Jageer Ammapalayam, Omalur Main Road
Salem 636 302

+1 cc to Mr.N. Imbarajan, Advocate Sr.No. 79312

SVN(CO)
CSL/12.12.2018

W.P.No.3813 of 2016



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