

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.04.2018

CORAM

THE HONOURABLE MR.JUSTICE M.DHANDAPANI

**W.P.No.5870 of 2006
And
W.P.M.P.No.6362 of 2006**

M/s. M.R.Exports
Represented by its Proprietor
M.Rajasekar

... Petitioner

Vs.

1.Customs, Excise and Service Tax,
Appellate Tribunal, South Zonal Bench,
I Floor, Shastri Bhavan Annexe,
Haddows Road, Chennai – 600 006.

2.Commissioner of Customs & Central Excise (Appeals),
No.1, Williams Road, Cantonment,
Tiruchirapalli – 620 001.

3.Joint Commissioner of Customs,
Custom House, Tuticorin.

4.Commissioner of Customs,
Custom House,
New Harbour Estate,
Tuticorin – 628 004.

... Respondents

Prayer:

Petition filed under Article 226 of the Constitution of India to

<http://www.judis.nic.in> issue a Writ of Certiorari calling for the records of the first respondent

in File No.C/335/2003 culminating in the issue of Final Order No.1441/2005 dated 21.10.2005 and quash the same.

For Petitioner : Mr.S.Murugappan
For Respondents : Mr.S.R.Sundar

ORDER

The petitioner has filed this writ petition challenging the order passed by the CESTAT on the ground that there is no alternative appeal remedy available to the petitioner.

2.This writ petition was admitted. During the pendency of this writ petition, the very same issue was raised before the Hon'ble Division Bench of this Court in the case of ***Metal Weld Electrodes Vs. CESTAT, Chennai (2014 (299) E.L.T. 3 (Mad.)*** and the Hon'ble Division Bench has held that the order passed by the CESTAT in terms of Section 35F of the Central Excise Act, 1944, or Section 129E of the Customs Act, 1962, is appealable in terms of Section 35G of the Excise Act, 1944, or Section 130 of the Customs Act, 1962.

3.In view of the above, the writ petition is dismissed with liberty

to the petitioner to work out their remedy in the manner known to law.
No costs. Consequently, the connected miscellaneous petition is also closed.

10.04.2018

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Speaking Order/ Non Speaking Order

Index: Yes/ No

Internet: Yes/ No

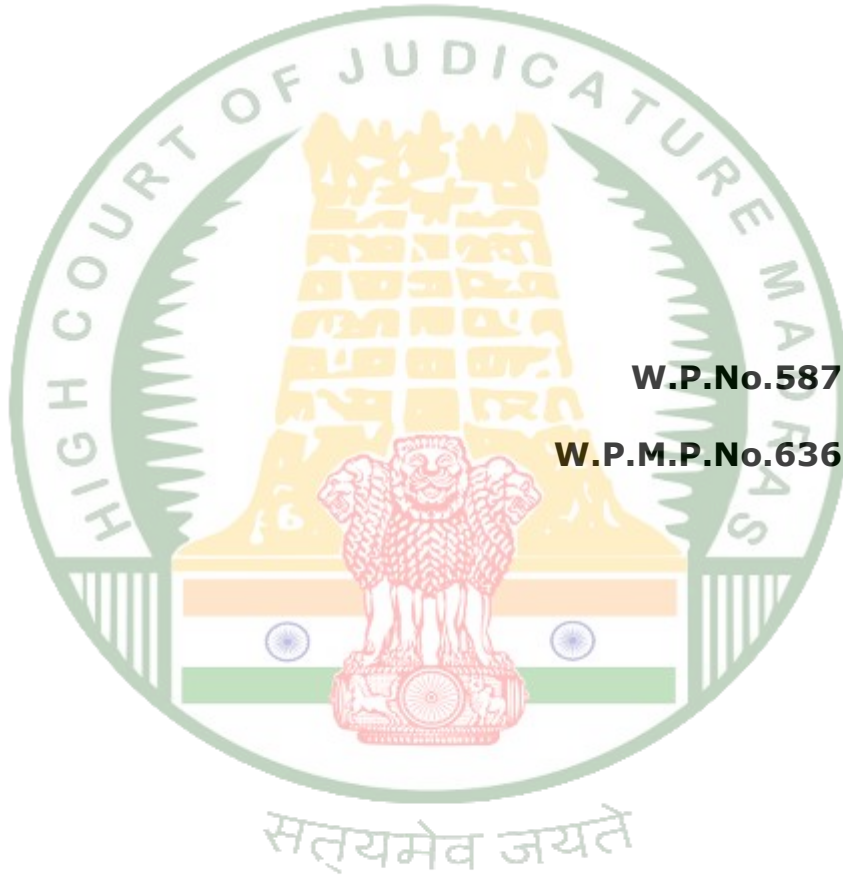
Note: Registry is directed to return the impugned order to the learned counsel for the petitioner so as to enable the petitioner to file appeal before the Appellate Authority.

To

1. Customs, Excise and Service Tax,
Appellate Tribunal, South Zonal Bench,
I Floor, Shastri Bhavan Annexe,
Haddows Road, Chennai – 600 006.
2. Commissioner of Customs & Central Excise (Appeals),
No.1, Williams Road, Cantonment,
Tiruchirapalli – 620 001.
3. Joint Commissioner of Customs,
Custom House, Tuticorin.
4. Commissioner of Customs,
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M.DHANDAPANI,J.

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