



WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT  
DATED: 14.03.2018

CORAM:  
THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD) Nos.5420 and 5421 of 2018  
and  
W.M.P (MD) Nos.5350 to 5353 of 2018

M/s.Hotel Annamalai International,  
Rep. by its Proprietor S.Jeyaraman,  
120 Feet Road,  
Opp. To Mattuthavani Bus Stand,  
Madurai-625 007.  
W.Ps.

... Petitioner in both

Vs.

- 1.The Commissioner of Central Excise (Appeals),  
C.R.Building, Bibikulam,  
Madurai-625 002.
- 2.The Joint Commissioner of Central Excise and Service Tax,  
O/o. the Joint Commissioner of Central Excise,  
Service Tax and Customs,  
Central Revenue Buildings,  
Bibikulam, Madurai-625 002.
- 3.The Assistant Commissioner,  
O/o. the Assistant Commissioner of Central Excise,  
Service Tax and Customs,  
Central Revenue Buildings,  
Bibikulam, Madurai-625 002.
- 4.The Superintendent of Central Tax,  
O/o. the Superintendent of CGST and Central Excise,  
North Range,  
Central Revenue (Annexe) Buildings,  
No.4, Lal Bahadur Sasthri Road,  
Bibikulam, Madurai-625 002. ... Respondents in both W.Ps.

COMMON PRAYER: Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records pertaining to the impugned order passed by the third respondent in order in Original No.MDU-ST-AC-30-2017 dated 15.11.2017, No.MDU-ST-AC-31-2017 dated 17.11.2017 respectively and quash the same.

For Petitioner  
(in both W.Ps.)

:Mr.T.Bashyam

<https://hcservices.ecourts.gov.in/hcservices/>  
For Respondents  
(in both W.Ps.)

:Mr.Vijay Karthikeyan



## COMMON ORDER

The petitioner questions the order dated 15.11.2017. The petitioner in both the writ petition is one and the same. The issues raised in both the writ petitions are also one and the same. Only the assessment years are different. The orders impugned in this writ petitions have been passed by the third respondent. As against the said order, appeal would certainly lie before the third respondent. The only contention raised by the writ petitioner is that he has not been served with the original order. But, this stand of the petitioner is strongly objected by the learned Standing Counsel appearing for the respondents.

2. In fact, the learned Standing Counsel would submit that, if reasonable time is given, they will be able to produce the acknowledgment. This Court is of the view that on this score, the matter need not be kept pending. Without going into veracity of the assertion made by the petitioner, in the interest of justice, a direction is given to the third respondent to serve a fresh copy duly signed on the petitioner. The said copy would be issued within a period of one week from the date of receipt of a copy of this order. Limitation for filing appeal would count from that date. The writ petitions are disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/  
Assistant Registrar (CS-I)

/True copy/

Sub Assistant Registrar

+1cc to M/s. Special Government Pleader, SR.No. 55746  
+1cc to Mr. B. VIJAY KARTHIKEYAN, Advocate, SR.No. 55022  
+1cc to Mr. T. BASHYAM, Advocate, SR.No. 55156

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RMI  
KK/SKN RSK/20.03.2018/SAR-2/2P-4C