

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.09.2019

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.18062 of 2013
and M.P. Nos.1 & 2 of 2013

Tvl. Asia Mining and Technological Services,
Rep by its Partner,
No.132, Rajendra Nagar,
Sankari Road, Tiruchengode - 637 211,
Namakkal District.

...Petitioner

Vs

1. The Assistant Commissioner of Central Excise,
Erode - II Division, No.81, Bharathi Nagar,
Soolai, Erode - 638 004.

2. The Superintendent of Central Excise,
Tiruchengode Range,
78, North Street, Old Bus Stand,
Tiruchengode - 637 211,
Namakkal District

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ or order of direction or any other Writ in the nature Writ of Certiorari, to call for the records of the 1st respondent in C.No.IV/16/125/2008 ST-Adj. Order Sl. No.02/2012 (A.C/Erode-II) dated 31.08.2012 and quash the same as illegal, arbitrary without jurisdiction and against the principles of natural justice.

For Petitioner : Mr.K.Soundararajan

For Respondents : Mr.K.Magesh, Standing Counsel

ORDER

The petitioner challenges an order-in-original dated 31.08.2012 passed by the Assistant Commissioner of Central Excise/Erode - II Division.

2. Admittedly, the aforesaid order is an appealable order. Moreover, it is seen that the petitioner has been afforded sufficient opportunity of hearing even at the time of assessment. Paragraph 10 of the assessment order states that

there was no response to the show cause notices issued. Since the petitioner is stated to have vacated his business premises, the notice was pasted on the wall of the premises, located at 132, Rajendra Nagar, Sankari Road, Thiruchengode 637 211. The address of the petitioner, in the order-in-original is the same as is the address of the petitioner in the cause title to the writ petition. Hence, I am not convinced with the argument of the petitioner to the effect that it had shifted its premises elsewhere. No other argument is raised before me as against the impugned order.

3. I thus find no merit in this writ petition. However, since the petitioner has enjoyed a stay of proceedings by order of this Court dated 04.07.2013, while dismissing the writ petition, I grant liberty to the petitioner to file an appeal, if it so desires, within a period of two (2) weeks from date of receipt of a copy of this order. Such appeal, if filed, within the timelines as aforesaid will be entertained by the Registry of the Commissioner (Appeals) without reference to limitation but otherwise in accordance with law.

4. The writ petition is dismissed granting such liberty as aforesaid. Consequently, connected miscellaneous petitions are also dismissed. No costs.

s/d-

Assistant Registrar(CO)

True Copy

Sub-Assistant Registrar

rkp

To

1.The Assistant Commissioner of Central Excise,
Erode - II Division, No.81, Bharathi Nagar,
Soolai, Erode - 638 004.

2.The Superintendent of Central Excise,
Tiruchengode Range,
78, North Street, Old Bus Stand,
Tiruchengode - 637 211,
Namakkal District

+1 CC to Mr.K.Soundararajan, Advocate sr 79961.

+1 CC to Mr.K.Magesh, Advocate sr 79842.

W.P.No.18062 of 2013
and M.P. No.1 & 2 of 2013

RGN(CO)

SP(05/12/2019)