

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.06.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S.RAMESH

W.P.No.23985 of 2005

M/s. Pipelines and Process

Equipments (P) Ltd.,
Represented by K.Pothiraj,
Managing Director,
17-19, Sidco Industrial Estate,
Mathur, Pudukottai District - 622 515.

....Petitioner

Vs

1. Customs, Excise and Service Tax
Appellate Tribunal,
South Zonal Bench,
Shastri Bhavan Annexe,
1st Floor, 26, Haddows Road,
Chennai - 600 006.
2. The Commissioner of Customs &
Central Excise (Appeals),
No.1, Williams Road,
Cantonment,
Thiruchirapalli - 620 001.
3. The Assistant Commissioner of Central Excise,
Central Excise Division - I,
No.1, Williams Road,
Cantonment,
Thiruchirapalli.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the first respondent culminating in the Order No.446/05, dated 16.03.2005 issued from file E/235/2004 and quash the same.

For Petitioner : Ms.K.Nancy for
Mr.S.Murugappan

For Respondents: Mrs.R.Hemalatha,
Senior Standing Counsel

ORDER

The relief sought for in the present writ petition is for quashing the order of the first respondent culminating in the Order No.446/05, dated 16.03.2005 issued from file E/235/2004.

2. Since the appeal lies under Section 130 of the Customs Act, the present writ petition is not maintainable. Nevertheless, since the petitioner herein had preferred the present writ petition within a period of 180 days from the date of the impugned order, which is within the limitation prescribed to the said appeal before the High Court, it would be appropriate to grant liberty to the petitioner to file a fresh appeal.

3. In the light of the above observations, this writ petition stands closed with liberty to the petitioner to file an appeal against the impugned order in Order No.446/05, dated 16.03.2005 within a period of 180 days from the date of receipt of a copy of this order. No costs.

Sd/-
Assistant Registrar(CS IX)

//True Copy//

Sub Assistant Registrar

vum

To

1. Customs, Excise and Service Tax
Appellate Tribunal,
South Zonal Bench,
Shastri Bhavan Annexe,
1st Floor, 26, Haddows Road,
Chennai - 600 006.

2. The Commissioner of Customs &
Central Excise (Appeals),
No.1, Williams Road,
Cantonment,
Thiruchirapalli - 620 001.

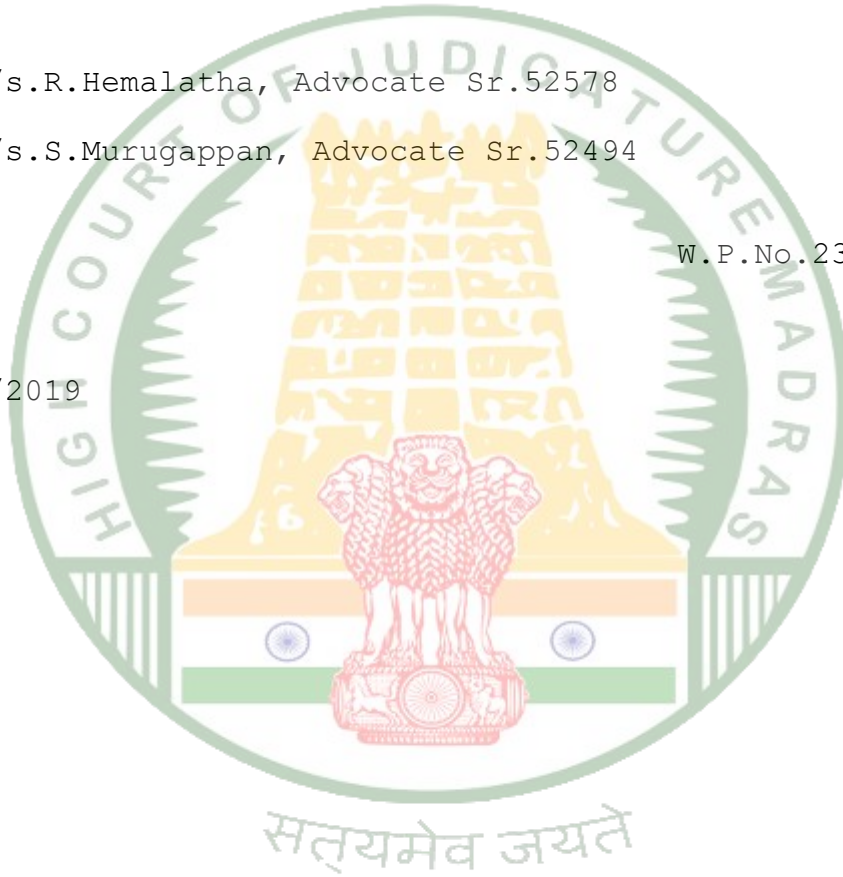
3. The Assistant Commissioner of Central Excise,
Central Excise Division - I,
No.1, Williams Road,
Cantonment,
Thiruchirapalli.

+1cc to M/s.R.Hemalatha, Advocate Sr.52578

+1cc to M/s.S.Murugappan, Advocate Sr.52494

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rsi[col]
srg 25/07/2019



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