

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.07.2019

CORAM

THE HON'BLE MR.JUSTICE M.S.RAMESH

W.P.Nos.4106 to 4108 of 2010

and

M.P.No.1 of 2010 in WP.No.4106 of 2010

and

M.P.Nos.1 & 2 of 2010 in WP.No.4107 of 2010

and

M.P.Nos.1 & 2 of 2010 in WP.No.4108 of 2010

Surana Industries Ltd.,
29, Whites Road, 2nd Floor,
Royapettah,
Chennai - 24.

Represented by G.R.Surana ..Petitioner in WP.No.4106/2010

Surana Corporation Ltd.,
Formerly M/s. Rukma Industries Ltd.,
29, Whites Road, 2nd Floor,
Royapettah,
Chennai - 24.

Represented by its M.D.
Vijayaraj Surana ..Petitioner in WP.No.4107/2010

Mr.Dinesh Chand Surana ..Petitioner in WP.No.4108/2010

Vs.

1. The Customs Excise and Service Tax Appellate Tribunal,
South Zonal Bench, FKCCI-WPC Building,
K.G.Road,
Bangalore - 560009. सत्यमेव जयते

2. The Commissioner of Central Excise (Adjudication),
5th Floor,
16/1, S.P.Complex,
Lalbagh Road,
Bangalore - 560007.

3. The Directorate of Revenue Intelligence,
Hyderabad Regional Unit,
6-3-628/9, Ravindar Nagar Colony,
Khairatabad,
Hyderabad.

..Respondents in all WPs

Common Prayer: Petition filed Under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records of the 1st respondent relating to the proceeding in Stay C/Stay/81-85/09 & 91-93/09 in Appeal No.C/214-218/09 & 230-232/09 dated 23.12.2009 and quash the same.

For Petitioners : Mr.G.Jeremiah
(in all Wps)

For Respondents : Mr.A.P.Srinivas
(in all Wps) Senior Standing Counsel

C O M M O N O R D E R

Section 130 read with Section 130-C of the Customs Act, provides for an appeal against the final order of the Appellate Tribunal in all the Writ Petitions. As such, the Writ Petitions challenging the order of the Customs Act, is not maintainable. Since the memorandum of appeal is required to be filed in the prescribed form by framing a substantial question of law involved, it would not be appropriate to place this matter before the Division Bench also.

2. It is further seen that the Writ Petitions have been filed on 23.02.2010, which is within the limitation prescribed for preferring an appeal under Section 130 of Customs Act and as such, I am of the view that the petitioners can be given an opportunity to file an appeal as against the order impugned in the Writ Petitions.

3. In the light of the above observations, the Writ Petitions stand closed, with a liberty to the petitioners to challenge the order of the Appellate Tribunal, dated 23.12.2009, by way of an appeal before this Court, within 30 days from the date of receipt of a copy of this order. No costs. Consequently, the connected miscellaneous Petitions are closed.

Sd/-

Assistant Registrar

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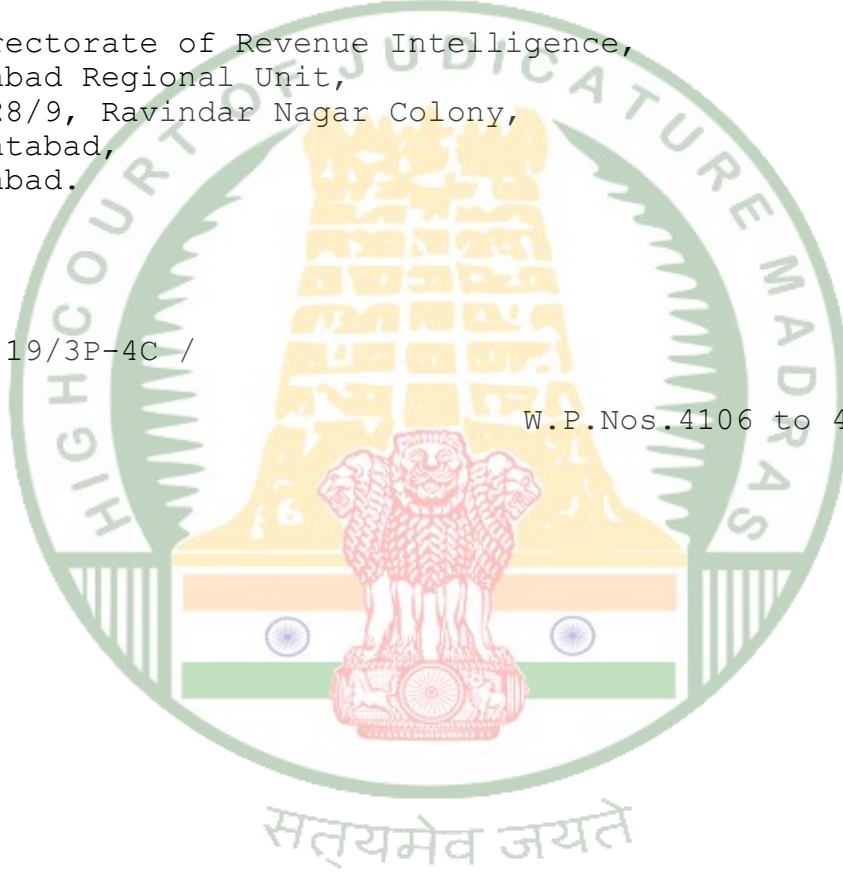
Sub Assistant Registrar

To

1. The Customs Excise and Service Tax Appellate Tribunal,
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Hyderabad.

AKM/18.09.19/3P-4C /

W.P.Nos.4106 to 4108 of 2010



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