

IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 11.07.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.Nos.34902 & 34903 of 2015
and

M.P.No.1 of 2015 in W.P.No.34902 of 2015

SPA Company,
Sri Palani Andavar Sago Factory,
Rep. by its Managing Partner
M.Bharath,
51, Paithur Road,
Pudupet (PO) - 636141,
Attur (Tk), Salem District,
Tamil Nadu.Petitioner in all WPs

Vs

1. The Commissioner of Customs, Central
Excise and Service Tax,
No.1, Foulk's Compound,
Anaimeedu, Salem - 636001.

2. Central Board of Excise & Customs,
North Block, New Delhi - 110001.

3. Union of India,
Rep. by the Secretary,
Ministry of Finance,
Department of Revenue,
North Block, New Delhi.

4. Tamizhaga Starch & Sago Producer
Association,
Sago Service Compound,
Zahir Ammapalayam,
Omalur Main Road,
Salem - 636302.

...Respondents in all WPs

PRAYER in W.P.No.34902 of 2015: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a writ of Mandamus, forbearing the first respondent - Commissioner of Central Excise, Salem or his officers and agents from in any manner, proceeding to assess or recover central excise duty on the clearance of Sabudana for the period between 01.03.2011 to 28.02.2013, pending disposal of the application dated 10.04.2015 filed by the petitioner before the third respondent herein.

PRAYER in W.P.No.34903 of 2015: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a writ of Mandamus, directing the third respondent herein to dispose the application dated 10.04.2015 presented by the petitioner, invoking Section 11C of the Central Excise Act, 1944 and to waive the Central Excise Duty liability on the clearances of Tapioca Sago (Sabudana) for the period between 01.03.2011 to 28.02.2013.

For Petitioner : Mr.K.Narayanan
(in all WPs) for Mr.N.Inbarajan

For Respondents: Mrs.Hema Muralikrishnan, SSC
(in all WPs) for R1 to R3

No Appearance
for R4

C O M M O N O R D E R

It is the submission of the learned counsel for the petitioner that as against the demand made, the petitioner had preferred an appeal before the CESTAT, which is pending. While that being so, it would not be appropriate for this Court to issue a Writ of Mandamus parallelly to forebear the respondents from proceeding in the matter.

2. Hence, the writ petitions stand closed. No costs. Consequently, connected miscellaneous petition is closed.

सत्यमेव जयते

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

hvk

To

1. The Commissioner of Customs, Central
Excise and Service Tax,
No.1, Foulk's Compound,
Anaimedu, Salem - 636001.

2. Central Board of Excise & Customs,
North Block, New Delhi - 110001.

3. The Secretary,
Union of India,
Ministry of Finance,
Department of Revenue,
North Block, New Delhi.

4. Tamizhaga Starch & Sago Producer
Association,
Sago Service Compound,
Zahir Ammapalayan,
Omalur Main Road,
Salem - 636302.

+1cc to Mr.N.Inbarajan , Advocate SR.No. 58827

+1cc to Mrs.Hema Muralikrishnan , Advocate SR.No. 54143

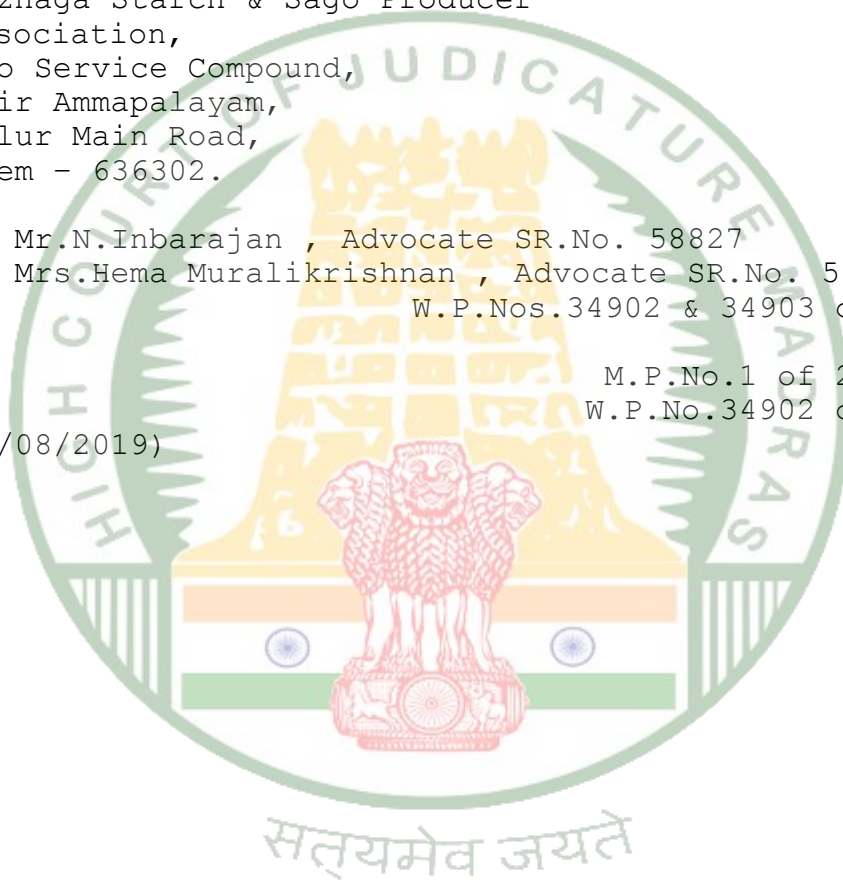
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A.SK(07/08/2019)



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