

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.09.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.28102 of 2019

and

WMP.No.27724 of 2019

M/s.Sakthi Finance Limited

Sakthi Finance Building

New No.62, (Old No.90)

Dr.Nanjappa Road, Coimbatore - 641 018.

Rep. by its Vice Chairman & Managing Director

Mr.M.Balasubramaniam

...Petitioner

Vs.

1.Union of India

Rep. by its Secretary

Ministry of Finance

Department of Revenue

New Delhi.

2.The Central Board of Excise & Customs

North Block, New Delhi.

3.The Commissioner of GST & Central Excise

No.6/7, A.T.D. Street, Race Course

Coimbatore - 641 018.

... Respondents

Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Prohibition, prohibiting the 3rd respondent from adjudicating the impugned statement of Demand No.1/2019 (Commr.) dated 19.03.2019.

For Petitioner : Mr.Raghavan Ramabadran

For Respondents : Mr.A.P.Srinivas
standing counsel

O R D E R

Mr.A.P.Srinivas, learned standing counsel takes notice for the respondents. By consent of both the parties, the main writ petition is taken up for final disposal at the admission stage itself.

2. It is admitted by both sides that the issue involved in this writ petition was already seized of by this Court in W.P.No.10920 of 2016 and the same is still pending by granting an interim order of stay dated 07.04.2016.

3. It is also stated by the learned counsel for the petitioner that similar proceedings issued for earlier period is put to challenge in W.P.No.3539 of 2017 and this Court, by order dated 13.02.2017, disposed of the writ petition, by observing that the adjudication, pursuant to the impugned show cause notice therein, can continue, however, the order which may be passed will not be given effect to, till the disposal of W.P.No.10920 of 2016.

4. Therefore, it is submitted by both sides that similar order can be passed in this writ petition also.

5. Accordingly, this Writ Petition is disposed of as follows:

(a) The Adjudicating Authority can continue the adjudication process in pursuant to the impugned proceedings dated 19.03.2019 and also pass final orders.

(b) The final order so passed, however, shall not be given effect to, until the disposal of W.P.No.10920 of 2016.

It is made clear that the disposal of this writ petition in the above terms, is without expressing any view on the merits of the issue expressed by both parties, since such issue has to be considered and decided in W.P.No.10920 of 2016. No costs. Consequently, connected miscellaneous petition is closed.

-s/d-

Assistant Registrar (CCC)

True Copy

Sub-Assistant Registrar

mk

To

1. Union of India

Rep. by its Secretary

Ministry of Finance

Department of Revenue

New Delhi.

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

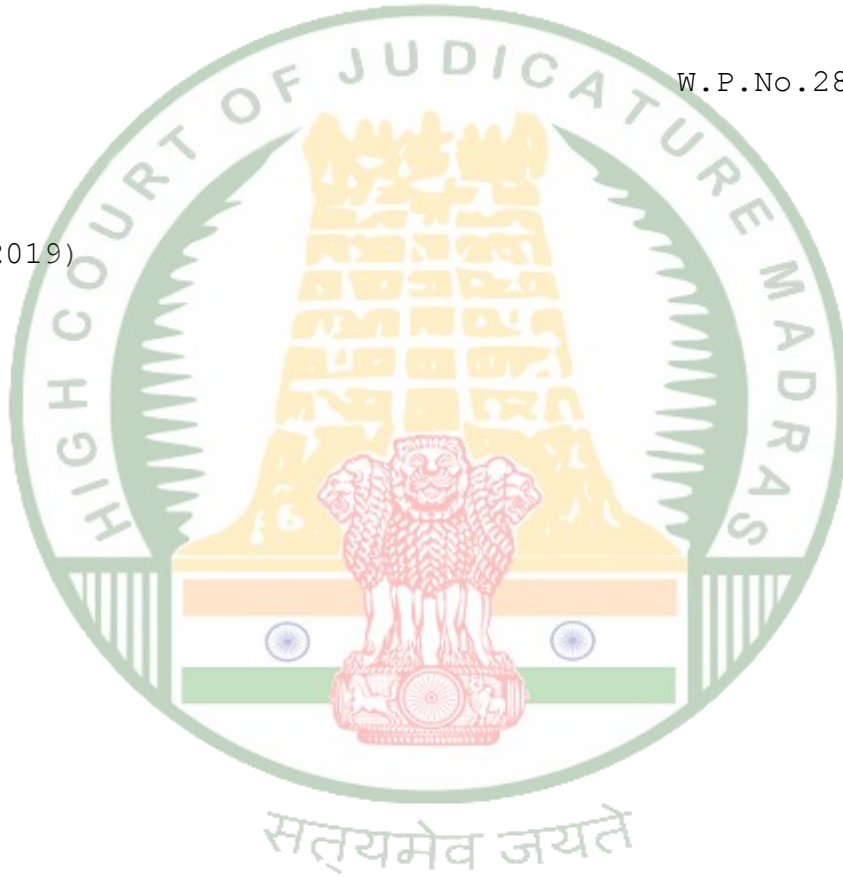
3.The Commissioner of GST & Central Excise
No.6/7, A.T.D. Street, Race Course
Coimbatore - 641 018.

+1 CC to Mr.A.P.Srinivas, Advocate sr 81864.

+1 CC to M/s. Lakshmi Kumaran, Advocate sr 81428.

W.P.No.28102 of 2019

VGI (CO)
SP (23/10/2019)



WEB COPY