



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
(Special Original Jurisdiction)

Monday, the Fifteenth day of April Two Thousand Nineteen

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PRESENT

The Hon`ble Mr.Justice ABDUL QUDDHOSE

WMP (MD) No.7090 of 2019

IN

WP (MD) No.6694 of 2019

M/S.GEMINI IRON & STEEL PVT.LTD.,
REP. BY ITS AUTHORISED REPRESENTATIVE
M.MUTHUVAPPA.

... PETITIONER/ PETITIONER

Vs

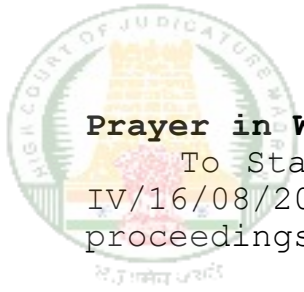
1.THE ASSISTANT COMMISSIONER OF GST &
CENTRAL EXCISE, DIVISION - I,
OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE &
SERVICE TAX, NO.1-WILLIAMS ROAD,
CANTONMENT, TIRUCHIRAPALLI-01.

2 THE SUPERINTENDENT OF GST &
CENTRAL EXCISE,
THIRUVERUMBUR RANGE,
SUPERINTENDENT CIVIL MAINTENANCE BUILDING,
BHEL TOWNSHIP, TIRUCHIRAPALLI-620 014.

3 THE JOINT COMMISSIONER OF GST & CENTRAL EXCISE,
OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE &
SERVICE TAX, NO.1-WILLIAMS ROAD,
CANTONMENT, TIRUCHIRAPALLI-620 001.

4 THE COMMISSIONER OF GST &
CENTRAL EXCISE (APPEALS),
O/O. THE COMMISSIONER OF GST & CENTRAL EXCISE &
SERVICE TAX, COIMBATORE,
NO.6/7, A.T.DEVARAJ STREET,
RACE COURSE ROAD, COIMBATORE-641 018. ...RESPONDENTS/ RESPONDENTS

Petition praying that in the circumstances stated therein and in the affidavit filed therewith the High Court will be pleased to modify the order dated 29/03/2019 in WMPMO. 5347 of 2019 in WP.NO. 6694 of 2019 directing the respondents to furnish the order dated 09/01/2018 in proceedings C.No.V/Ch.72/15/51/2014-C.Ex., of the 3rd respondent and permit the petitioner of prefer the Statutory appeal on the file of office of the commissioner of GST and Central Excise and Service Tax, Coimbatore (Appellate Authority) pending the above WP.



Prayer in WMP(MD) . 5347/ 2019 :

To Stay all further proceedings of the 1st respondent in C.No. IV/16/08/2018-Misc. Dated 4/1/2019 pending the above writ proceedings and thus render justice.

Prayer in WP(MD) . 6694/ 2019 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a writ of Certiorarified mandamus, to call for the entire records pertaining to the proceedings of the 1st Respondent in C.No. IV/16/08/2018-Misc. Dated 4/1/2019 in issuing the Detention Notice and quash the same and consequently direct the 1st Respondent to drop all further proceedings issued pursuant to the order in C.No.V/Ch.72/15/51/2014-C.Ex., Adjn dated 9/1/2018.

ORDER : This petition coming on for orders upon perusing the petition and the affidavit filed in support thereof and upon hearing the arguments of M/S.P.BAGYALAKSHMI, Advocate for the petitioner and of MR.B.VIJAY KARTHIKEYAN, Advocate for R1 to R4, the court made the following order:-

This Court by its order dated 29.03.2019 passed an order of interim stay of all further proceedings on condition that the petitioner makes a deposit of 40% of the amount demanded. Without any change of circumstances or pointing out error in the earlier order, the Writ Petitioner has filed this modification application.

2.The earlier interim order was granted only to protect the interest of both the petitioner and the respondents. Instead of complying with the order and getting benefit of the interim stay, the present modification application has been filed. There is no merit in the instant modification application. Accordingly, W.M.P. [MD]No.7090 of 2019, is hereby dismissed.

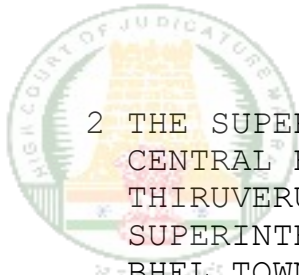
sd/-
15/04/2019

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Sub-Assistant Registrar (C.S.)
Madurai Bench of Madras High Court,
Madurai - 625 023.

TO

1.THE ASSISTANT COMMISSIONER OF GST &
CENTRAL EXCISE, DIVISION - I,
OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE &
SERVICE TAX, NO.1-WILLIAMS ROAD,
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NO.6/7, A.T.DEVARAJ STREET,
RACE COURSE ROAD, COIMBATORE-641 018.

ORDER
IN
WMP(MD) No.7090 of 2019
IN
WP(MD) No.6694 of 2019
Date :15/04/2019

MS/PN/SAR-1/23.04.2019/2P.5C