



WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 23.04.2019

CORAM

THE HONOURABLE MR. JUSTICE ABDUL QUDDHOSE

W.P. (MD). No. 13836 of 2015

and

M.P. (MD) No. 1 of 2015

M/s. Madura Coats Private Limited,
Represented by its Manager (Excise & Legal),
Mr. M. Ramasubramanian
7A, New Jail Road, Madurai.

... Petitioner

-vs-

1. The Union of India,
Represented by its Joint Secretary to Government,
Ministry of Finance, Department of Revenue,
Revision Application Unit,
6th Floor, B Wing, HUDCO Vishala Building,
14, Bhikaji Cama Place, New Delhi-110 066.

2. The Commissioner of Central Excise,
Appeals-I), Coimbatore at Madurai,
Lal Bahadur Shastri Marg,
C.R. Buildings, Madurai-2, Tamil Nadu.

3. The Assistant Commissioner of Central Excise,
Tirunelveli Division,
2/1, Nehru Nagar, STC Road, Perumalpuram,
Tirunelveli-7, Tamil Nadu.

4. The Assistant Commissioner of Central Excise,
Tirunelveli Division, SIPCOT Industrial Complex,
Tuticorin-8, Tamil Nadu.

5. The Principal Commissioner of Central Excise,
6/7 A.Y, Devraj Street, Race Course Road,
Coimbatore-18.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of a writ of Mandamus, directing the Respondents 3 and 4 to forbear from adjudication of any of the 21 (twenty one) and 13 (thirteen) show cause notices issued by the Third and Fourth Respondent respectively or any coercive action pursuant to any adjudication till the disposal of Revision Applications filed by the Petitioner pending on the file of the First Respondent against the Order in Appeal Nos. 27 to 31/2015 issued by the Second Respondent, dated 15.04.2015 and directing the first respondent to dispose of the 5 (Five) Revision Applications filed by the Petitioner within a stipulated time frame.



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For Petitioner : Mr.T.Mohan
For M/s.D.Geetha
For R-1 : Mr.S.Jeyasingh
For R-2 to R-5 : Mr.S.Gurumoorthy

O R D E R

The instant Writ Petition has been filed for a Mandamus to forbear the respondent Nos.3 and 4 from adjudication of any of the 21 (twenty one) and 13 (thirteen) show cause notices issued by the third and fourth respondents respectively between 16.04.2015 to 02.07.2015 and consequently not to take any coercive action pursuant to any adjudication till the disposal of Revision Applications filed by the Petitioner dated 21.05.2015, pending on the file of the first respondent against the Order in Appeal Nos.27 to 31 of 2015, issued by the second respondent dated 15.04.2015.

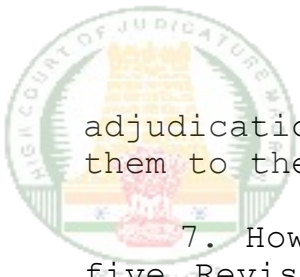
2. It is the case of the petitioner that as against the order dated 15.04.2015, passed in an Appeal Nos.27 to 31 of 2015, issued by the second respondent, five Revision Applications have been filed under Section 35 EE of the Central Excise Act, 1944, which are now pending on the file of the first respondent. Similarly, the Commissioner of Central Excise, Tirunelveli, have also preferred revisions before the first respondent as against the order in Appeal No.222 of 2015, dated 12.07.2016, which is also now pending on the file of the first respondent.

3. It is the case of the petitioner that pursuant to the order passed against the petitioner in Appeal Nos.27 to 31 of 2015, the respondents are taking coercive steps to recover the Central excise duty and also seeking to deny five rebate claims.

4. It is the case of the petitioner that under the Central Excise Act, 1944, there is no provision for staying of the impugned order passed in the Appeal, pending revisions.

5. Heard Mr.T.Mohan, learned counsel appearing for the petitioner, Mr.S.Jeyasingh, learned counsel appearing for the first respondent and Mr.S.Gurumoorthy, learned counsel appearing for the respondents 2 to 5.

6. This Court has also perused the provisions of the Central Excise Act, 1944 and is in agreement with the submissions of the petitioner. Accordingly, the respondent Nos.3 to 4 are injuncted from taking any coercive steps pending passing of the final orders in the five Revision Applications filed by the petitioner before the first respondent against the order in Appeal Nos.27 to 31 of 2015, passed by the second respondent, dated 15.04.2015 and consequently, also direct the third and fourth respondents not to pass any



adjudication orders pursuant to the show cause notices issued by them to the petitioner.

7. However, the first respondent is directed to dispose of the five Revision Applications filed by the petitioner as against the order dated 15.04.2015 passed in the order in Appeal Nos.27 to 31 of 2015, within a period of six months from the date of receipt of a copy of this order.

8. With the aforesaid direction, the Writ Petition stands disposed of. No costs. Consequently, the connected M.P.(MD).No.1 of 2015 is closed.

Sd/-

Assistant Registrar

/TRUE COPY/

Sub Assistant Registrar(CS)

To

- 1.The Union of India,
Represented by its Joint Secretary to Government,
Ministry of Finance, Department of Revenue,
Revision Application Unit,
6th Floor, B Wing, HUDCO Vishala Building,
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- 4.The Assistant Commissioner of Central Excise,
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Tuticorin-8, Tamil Nadu.
- 5.The Principal Commissioner of Central Excise,
6/7 A.Y, Devraj Street, Race Course Raod,
Coimbatore-18.

+1 CC to M/s.S.JEYASINGH, Advocate (SR-61725[F] dated 23/04/2019)

+1 CC to M/s.D.GEETHA, Advocate (SR-61925[F] dated 23/04/2019)

W.P. (MD) .No.13836 of 2015

SP:06/05/2019/3P/8C

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