

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.02.2020

CORAM :

THE HON'BLE MR.AMRESHWAR PRATAP SAHI, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE SUBRAMONIUM PRASAD

W.P.No.16166 of 1997

The Tamilnadu Camphor Tablets Association (Regd),
rep. by its Vice President Suresh Shah,
No.14, Vengalakadai Street 3rd Lane,
Madurai - 625 001. ... Petitioner

-vs-

- 1.The Union of India,
rep. by its Secretary to Government,
Ministry of Finance,
Department of Revenue,
New Delhi.
- 2.The Central Board of Excise & Customs,
North Block, New Delhi. ... Respondents

Petition filed under Article 226 of the Constitution of India praying for issue of Writ of Declaration, declaring that the product POOJA PURPOSE TABLETS (made out of Camphor) used during religious rites is classifiable under Chapter sub heading 3307.41 of the Central Excise Tariff Act, 1985 and not liable to duty and consequently, Chapter Note 11 of Chapter 29 is contrary to Art. 14, 19(1)(g) and 265 of the Constitution of India and not applicable to pooja purpose Tablets in so far as the members of the petitioner's Association are concerned.

For Petitioner : Mr.K.Jayachandran

For Respondents : Mr.T.R.Senthilkumar
Standing Counsel for
Excise and Customs

ORDER

(Order of the Court was made by The Hon'ble Chief Justice)

Learned counsel for the petitioner Mr.K.Jayachandran states that in view of the subsequent developments, the writ petition has become infructuous.

Writ petition is, accordingly, consigned to records. No costs.

s/d-

Assistant Registrar (CS-III)

True Copy

Sub-Assistant Registrar

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To:

- 1.The Secretary to Government,
Union of India,
Ministry of Finance,
Department of Revenue,
New Delhi.
 - 2.The Central Board of Excise & Customs,
North Block, New Delhi.
- +1 CC to Mr.K.Jayachandran, Advocate sr 13567.

सत्यमेव जयते

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SP (05/03/2020)