

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.09.2020

CORAM

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.23118 of 2004

and

WMP.Nos.548 of 2005 & 27963 of 2004

Erode District Bus Owners Association
rep. by its President
Bus Mahal, 35 Annamalai Nagar,
Mettur Road, Erode-638 011.

..Petitioner

-Vs-

The Deputy Commissioner of Central Excise
Erode I Division,
81 Bharathi Nagar,
Veerappan Chatram,
Erode 638 004.

..Respondent

PRAYER: Writ Petition filed under Article 226 of Constitution of India, praying to issue a writ of Certiorari, calling for the records of the respondent herein, made in PCOC No.451/2004 dated 29.07.2004 and to quash the same.

For Petitioner : Mr.M.Palani
For Respondent : Mr.K.Magesh

O R D E R

With the consent of both the parties, the Writ Petition is taken up today and heard through video conferencing.

2. The impugned order dated 29.07.2004 is in the form of advisory letter, advising the members of the petitioner's association to get themselves registered with Central Excise Department and pay service tax.

3. Mr.K.Magesh, learned Standing counsel for the respondent, on instructions, submitted that the department cannot take any action against the advisory letter and that the cause of action would arise as and when any demand of service tax is made against the individual bus operators. In view of such a

submission made by the learned Standing counsel for the respondent, the petitioner's association may not have any grievance as against the present impugned advisory letter dated 29.07.2004. If at all, they are aggrieved against any demand made at a later stage against the individual operators, it is always open to the individuals to work out their remedies, in the manner known to law.

4. Recording the statement made by the learned Standing counsel for the respondent, the Writ Petition stands closed with liberty to file a fresh petition, as and when the cause of action arises. Consequently, connected Miscellaneous Petitions are closed. No costs.

-s/d-

Assistant Registrar

True Copy

Sub-Assistant Registrar

DP
To

The Deputy Commissioner of Central Excise
Erode I Division,
81 Bharathi Nagar,
Veerappan Chatram,
Erode 638 004.

+1 Cc to Mr.K.Magesh, Advocate sr 30218.

W.P.No.23118 of 2004

and

WMP.Nos.548 of 2005 & 27963 of 2004

RLD(CO)
SP(16/10/2020)