

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.01.2020

C O R A M

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.8851 & 8852 of 2009

&

WMP.No.1 of 2009

Gabriel India Limited,
represented by its Deputy General
Manager (Finance),
K.J.Shenoy, SIPCOT Industrial Complex,
Phase-II, Mornapalli Village,
Hosur - 635 109.

... Petitioner in both WPs

Vs.

1. The Assistant Commissioner of Central Excise,
Hosur - II Division,
67-A, SIPCOT Industrial complex,
Hosur - 635 126.
2. The Commissioner of Central Excise,
(R & T Section),
Chennai III Commissionerate,
Chennai - 600 034.
3. Union of India,
Represented by the Secretary,
Ministry of Finance,
Department of Revenue,
New Delhi.

... Respondents in both WPs

Prayer in W.P.No.8851 of 2009: Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, call for the records on the files of the first respondent herein in order in Original No.58/2007 (C.No.IV/16/102/2006-STC-Adj.) dated 08.10.2007 and quashing the same.

Prayer in W.P.No.8852 of 2009: Petition filed under Article 226 of the Constitution of India, to issue a Writ of Declaration, declaring Explanation to Section 65(105) of the Finance Act as inserted by the Finance Act of 2005 and Rule 2(1) (d) (iv) of

the Service Tax Rules, 1994 as unconstitutional and ultra vires Section 68 of the Finance Act 1994 and in any view, inoperative during the period from 16.08.2002 to 19.04.2006.

For Petitioner : Mr.N.Prasad in both WPs.
For Respondents: Mr. Srinivas, Standing Counsel
in both WPs.

O R D E R

The writ petitioner has filed an application for settling the dispute under the Dispute Resolution Scheme 2019. In view of the same, These writ petitions are dismissed with liberty to the petitioner to restore the same in case the application filed by the petitioner under the scheme is rejected. No costs. Consequently, connected Miscellaneous Petition is closed.

s/d-

Assistant Registrar(CS VIII)

True Copy

Sub-Assistant Registrar

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To

1. The Assistant Commissioner of Central Excise,
Hosur - II Division,
67-A, SIPCOT Industrial complex,
Hosur - 635 126.
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+1 CC to Mr.N.Inbarajan, Advocate sr 5871.

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VGII(CO)
SP(02/03/2020)