

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.01.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

Writ Petition No.7798 of 2018
WMP.No.9711 of 2018

M/s. Dynamic Products,
Rep. by its Partner,
G-12, Vyasarpadi Co-Operative Industrial
Estate, E.H.Road, Vyasarpadi,
Chennai-600039....Petitioner

Vs.

The Assistant Commissioner of GST & Central Excise,
Madhavaram Division, North Commissionerate
Newry towners, 12th Main Road,
Anna Nagar,
Chennai-600040...Respondent

PRAYER: PETITION filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, calling for the records of the case relating to the impugned show cause notice in C.No.IV/10/20/2017-Refund dated 22.02.2018, issued by the respondent.

For Petitioner : Mr.T.Ramesh
For Respondent : Mr.A.P.Srivinas- SSC

सत्यमेव जयते
O R D E R

Pursuant to order of this Court dated 13.12.2019, the Deputy Commissioner of Central GST and Central Excise has passed an order-in-original on 20.01.2020, rejecting the claim of refund.

2. The petitioner states that he will challenge the same by way of a statutory appeal. He also states that the show cause notice dated 22.02.2018 itself under challenge is wholly unnecessary, insofar as he does not question the nature of payment made by him as duty. This is recorded. He confirms that

the only issue to be adjudicated upon, in considering the refund, is as to whether the levy of duty ought to have been in terms of Section 4 or Section 4A of the Central Excise Act, 1944, which is an issue concerning valuation and quantification of the duty paid. In the light of above, there is no requirement to proceed any further with the show cause notice and the writ petition is disposed in the aforesaid terms. Consequently, connected miscellaneous petition is closed. No costs.

Sd/-

Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

To

The Assistant Commissioner of GST & Central Excise,
Madhavaram Division, North Commissionerate
Newry towners, 12th Main Road,
Anna Nagar,
Chennai-600040.

+1cc to M/s.A.P.Srinivas, Advocate Sr.4622

+1cc to M/s.T.Ramesh, Advocate Sr.4508

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srg 03/03/2020

सत्यमेव जयते

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