

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.12.2020

CORAM

THE HON'BLE MR. JUSTICE P.D. AUDIKESAVALU

W.P. No. 15214 of 2018

and

W.M.P. No. 18048 of 2018

M/s. 3F Industries Limited

Rep. by its Vice President (Co-ordination)

and the authorized representative

AKS Moorthy

7th Floor, Fountain Plaza

Pantheon Road

Egmore, Chennai - 600 008.

...Petitioner

Vs.

1. The Commissioner of Customs and Central Excise -Appeals

No.1, Williams Road

Cantonment

Thiruchirapally - 620 001.

2. The Assistant Commissioner of Customs

Nagapattinam Customs Division

No.4, First Line Beach

Nagapattinam - 611 001.

...Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call upon all the records pertaining to the impugned Order-in-Appeal No.24/2018 dated 20.02.2018 on the file of the Frist Respondent herein, quash the same and consequently, direct the Second Respondent herein to refund duties of Rs.46,93,453/- along with interest from the date of payment of duty till date to the Petitioner-Company.

For Petitioner : Mr. J.V.Niranjana

For Respondents : Mr. A.P.Srinivas
Senior Standing Counsel

O R D E R
(through video conference)

Heard Mr. J.V.Niranjan, Learned Counsel for the Petitioner and Mr. A.P.Srinivas, Learned Senior Standing Counsel appearing for the Respondents and perused the materials placed on record, apart from the pleadings of the parties.

2. When it is pointed out by Learned Senior Standing Counsel appearing for the Respondents that the Petitioner has got an effective alternative remedy to challenge the impugned order by way of appeal before the Customs Excise and Service Tax Appellate Tribunal under Section 129-A(1) of the Customs Act, 1962, Learned Counsel for the Petitioner seeks permission of this Court to withdraw the Writ Petition with liberty to resort to the aforesaid procedure. He has also filed a memo dated 04.12.2020 to that effect through e-mail, which is placed on record.

3. Accordingly, the Writ Petition is dismissed as withdrawn granting such liberty. It is made clear that for the purpose of reckoning limitation for availing the aforesaid remedy, the period from the date of filing of the Writ Petition, viz., 27.04.2018, till the date on which the certified copy of this order is made ready by the Registry, shall be excluded. Consequently, connected Miscellaneous Petition is closed. No costs.

-s/d-

Assistant Registrar (CS-IX)

True Copy

Sub-Assistant Registrar

Maya

To

1. The Commissioner of Customs and Central Excise -Appeals
No.1, Williams Road
Cantonment
Thiruchirapally - 620 001.

2. The Assistant Commissioner of Customs
Nagapattinam Customs Division
No.4, First Line Beach
Nagapattinam - 611 001.

+1cc to Mr.A.D.Srinivas, Advocate, SR.No.39342

+1cc to Mr.Niranjan, Advocate, SR.No.39142

W.P. No. 15214 of 2018

MG (CO)
KKV/09/12/2020



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