

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.06.2020

CORAM:

THE HON'BLE MR.JUSTICE R.MAHADEVAN

Writ Petition No.22061 of 2014
& M.P.No.1 of 2014

1. Deputy Commissioner of Central Excise, Tirupur Division,
Tirupur
2. The Commissioner of Central Excise, No.6/7 ATD Street,
Race Course Road, Coimbatore 641 018 ... Petitioners

Vs.

1. Joint Secretary (Revision Application),
Govt. of India, Ministry of Finance (Department of Revenue),
14 HUDCO Vishala Building B Wing, 6th Floor,
Bhikaji Cama Place, New Delhi 110 066
2. Tulsyan NEC Ltd. Apex Plaza, 1st Floor,
No.3 Nungambakkam High Road, Chennai 600 034 ... Respondents

Prayer : Writ Petition filed under Article 226 of the
Constitution of India praying for the issuance of a Writ of
Certiorari to call for the entire records of the first
respondent in Order No.230/2014-CX, dated 06.05.2014 and to
quash the order passed therein.

For Petitioners : Mr. A.P.Srinivas, SPC.
For Respondents : No Appearance, for R-1,
Mr. S.Jaikumar, for R-2

सत्यमेव जयते
O R D E R

Today, this matter is taken up by this Court through Video
Conferencing, CISCO Webex Meeting, on account of COVID-19.

2. At the outset, the learned counsel for the petitioners /
Department as well as the second respondent / Assessee submitted
that the petitioner, subsequent to the filing of this writ
petition, on the basis of various proceedings initiated, went
before the Settlement Authority and got the issue settled by way
of a scheme.

3. In view of the aforesaid submission, this Court is of the opinion that since the issue involved herein had attained finality before the Settlement Officer, there is no requirement to go into the merits of the case and it would suffice, if a direction is given to the original authority to pass appropriate orders.

4. Accordingly, the matter is remitted back to the original authority, who shall consider each and every aspect of the case and pass appropriate orders, on merits and in accordance with law, after providing an opportunity of personal hearing to the petitioner, within a period of eight weeks from the date of receipt of a copy of this order.

5. This writ petition is disposed of in the aforesaid terms. No costs. Consequently, the connected MP is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

srk

To

1. Joint Secretary (Revision Application),
Govt. of India, Ministry of Finance (Department of Revenue),
14 HUDCO Vishala Building B Wing, 6th Floor,
Bhikaji Cama Place, New Delhi 110 066

W.P.No.22061 of 2014
& M.P.No.1 of 2014

KS (CO)
RMP (21/07/2020)

सत्यमेव जयते

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