

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.10.2020

CORAM

THE HON'BLE DR.JUSTICE VINEET KOTHARI  
AND  
THE HON'BLE MR.JUSTICE KRISHNAN RAMASAMY

W.A.No.1334 of 2017

The Assistant Commissioner of Central Excise,  
130/8-1, Katchri Road,  
Virudhunagar, 626 001  
(after reorganization in view of GST,  
now designated as)  
Asst. Commissioner of Central Tax & Central Excise,  
Madurai II Division,  
office of the Asst. Commissioner of GST and Central Excise,  
Madurai Central Revenue Building,  
Bibikulam, Madurai. ... Appellant/Respondent

vs.

M/s.Rexin Sea (India) Ltd.,  
Mudhukulathur Road,  
Kamudhi Fort,  
Kottaimedu 623 604 .... Respondent

Writ Appeal filed against the order dated 26.07.2017 in  
W.P.No.40071 of 2002, insofar as it relates to setting aside  
the demand of interest on the duty of Rs.26,34,769.21 till it  
is repaid in full.

WP.No.40071/2002: Petition filed u/a.226 of the Constitution  
of India to issue a writ of certiorarified mandamus to call  
for the records relating to the proceedings of the respondent  
in C.No.4/20/2002-TRC (Notice of Demand to Defaulter)  
dt.16.10.2002 and to quash the same as illegal, unsustainable  
and further forbear the respondent from proceeding to recover  
the refunded amount of Rs.26,34,769.21 without due process of  
law as laid down by the Hon'ble Supreme Court in its decision  
reported in 1996 (86) ELT 460 and as per circular of the  
Central Board of Excise and Customs, circular No.423/56/98-  
Cx.dt.22.9.98.

For Appellant : Mr.T.Pramod Kumar Chopda,  
Senior Standing Counsel  
For respondent : Mr.M.A.Mudimannan for  
Mr.K.Jayachandran

JUDGMENT

(Delivered by DR.VINEET KOTHARI, J.)

Mr.T.Pramod Kumar Chopda, learned counsel appearing for the Appellant/Department submitted that the Assessee has availed the benefit under the Vivad se Vishwas Scheme, and due certificate has been issued for the same, and therefore, the appeal may be dismissed as withdrawn. Mr.M.A.Mudimannan, learned counsel appearing for the respondent has no objection.

2. In view of the submission made by the learned counsel for the Appellant/Department, the appeal is dismissed as withdrawn. No costs.

Sd/-  
Assistant Registrar(CS )

//True Copy//

Sub Assistant Registrar

+1 cc to Mr.K.Jayachandran, Advocate,sr.32300

+1 cc to Mr.T.Pramodkumar, Advocate,sr.32284

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