

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.01.2020

CORAM

THE HON'BLE DR.JUSTICE VINEET KOTHARI
AND
THE HON'BLE MR.JUSTICE C.SARAVANAN

Writ Petition Nos.3507, 3508 and 4632 of 2002
and W.P.Nos.32813, 32814, 32815, 32816 and 32817 of 2003

- 1.S.K.Transport ...Petitioner in WP.No.3507 of 2002
- 2.M.Subramanian ...Petitioner in WP.No.3508 of 2002
- 3.The Managing Partner TVL.
Vaigai Bus Transports 104,
Dindigul Road, Palani ...Petitioner in WP.No.4632 of 2002
- 4.M/s.Vijay Transport (Firm) ...Petitioner in WP.No.32813 of 2003
- 5.K.Vadivel ...Petitioner in WP.No.32814 of 2003
- 6.Kathiravan Roadways (Firm) ...Petitioner in WP.No.32815 of 2003
- 7.S.L.Ramalingam ...Petitioner in WP.No.32816 of 2003
- 8.R.Saravanan ...Petitioner in WP.No.32817 of 2003

Vs.

- 1.Assistant Commissioner
O/o the Assistant commissioner
of Central Excise 30 Mangles Raod,
Dindigul. ...Respondent in WP.No.3507/2002
- 2.Assistant Commissioner
O/o the Assistant commissioner
of Central Excise 30 Mangles Raod,
Dindigul. ...Respondent in WP.No.3508/2002
- 3.Assistant Commissioner
O/o the Assistant commissioner
of Central Excise 30 Mangles Raod,
Dindigul. ...Respondent in WP.No.4832/2002

4. Deputy Commissioner
O/o the Deputy Commissioner of Central
Excise, Central Excise II Division,
Tiruchi. ... Respondent in WP.No.32813/2003
5. Deputy Commissioner
O/o the Deputy Commissioner of Central
Excise, Central Excise II Division,
Tiruchi. ..Respondent in WP.No.32814 of 2003
6. Deputy Commissioner
O/o the Deputy Commissioner of Central
Excise, Central Excise II Division,
Tiruchi. ..Respondent in WP.No.32815 of 2003
7. Deputy Commissioner
O/o the Deputy Commissioner of Central
Excise, Central Excise II Division,
Tiruchi. ..Respondent in WP.No.32816 of 2003
8. Deputy Commissioner
O/o the Deputy Commissioner of Central
Excise, Central Excise II Division,
Tiruchi. ..Respondent in WP.No.32817 of 2003

Prayer : Writ Petition under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari calling for the records relating to the proceedings of the respondent dated 28.11.2001 in C.No.IV/16/302/2001 STU and CC.No.IV/16/49/2002-S.Tax, Order in Original No.150/2003 dt.9/10/03 and quash the same as illegal.

For Petitioners: Mr.M.Palani
in all Wps

For Respondent : Mrs.R.Hemalatha,
in all WPs Senior Standing Counsel

C O M M O N O R D E R
(Order of the Court was made by DR.VINEET KOTHARI,J)

The present writ petitions are directed against the communication dated 28.11.2001 of the Assistant Commissioner of Central Excise (Service Tax Cell), Dindigul addressed to the Assessee as to why they should not be registered under the provisions of Service Tax Law.

2. Learned counsel for the petitioners Mr.M.Palani submitted that the objections against the said communication / notice have already been filed by the Assesseees, but the same has not yet been decided by the concerned authority.

3. In view of the above submission, we are of the view that the writ petitions are premature and we relegate the petitioners before the said authority with a direction to the said authority to dispose of the objections filed by the Assesseees by a speaking order. If the petitioners are aggrieved of the orders passed, they are free to file appeal against such order, as provided under Section 84 of the Act. If such appeal is preferred within a period of four weeks from the date of receipt of a copy of this order, the concerned authority shall not raise any objection about limitation and subject to fulfilment of other conditions, the said authority shall hear the appeal on merits and pass appropriate orders in accordance with law. With the above directions, these writ petitions are disposed of. No costs.

Sd/-

Assistant Registrar (CS-III)

//True Copy//

Sub Assistant Registrar

KST

To

1. Assistant Commissioner

Office of the Assistant Commissioner of
Central Excise, No.30, Mengles Road
Dindigul - 624 001.

2. Deputy Commissioner,

Office of the Deputy Commissioner of
Central Excise, Central Excise II Division
Tiruchirappalli.

+1cc to M/s.M.Palani, Advocate SR.3355

+1cc to Mrs.Hemalatha, Advocate SR.4026

W.P.No.3507, 3508 and 4632 of 2002
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RSV(CO)

CB(17/02/2020)