



WEB COPY

W.P. (MD) Nos. 2340 to 2342 of 2015

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 04.08.2020

CORAM:

THE HONOURABLE MR. JUSTICE **G.R. SWAMINATHAN**

W.P. (MD) Nos. 2340 to 2342 of 2015

and

W.M.P. (MD) Nos. 1, 1 & 1 of 2015

M/s. Raj Plastics
Shed No. 143, SIDCO Industrial Estates,
Kappalur,
Madurai - 625 008. ... Petitioner in W.P. (MD) No. 2340 of 2015

Mr. D. Guna Singh ... Petitioner in W.P. (MD) No. 2341 of 2015

M/s. A.D.R. Agencies,
DP (A) 2 (P) SIDCO Industrial Estate,
Kappalur,
Madurai - 625 008. ... Petitioner in W.P. (MD) No. 2342 of 2015

Vs

The Commissioner of Central Exercise,
Central Revenue Buildings,
No. 4, Lalbahadur Shastri Road,
Bibikulam,
Madurai - 625 002. ... Respondents in all WPS

COMMON PRAYER : Writ Petitions filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records relating to the impugned order in Original No. 07/2014 dated 22.12.2014 issued on 23.12.2014 on the file of the respondent and quash the same.

For Petitioners : Mr. S. Jaikumar
For M/s. Swamy Associates
(In all WPs)

For Respondent : Mr. B. Vijay Karthikeyan
(In all WPs)

COMMON ORDER

Heard the learned counsel appearing for the writ petitioners and the learned Standing counsel appearing for the respondent.

2. The challenge in these proceedings is only to an order of penalty levied on the petitioners herein. Challenging the main

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portion as regards levy of Central excise duty and interest, ADR Plastics filed an appeal No.E/40595/2015, before the Custom, Excise & Service Tax Appellate Tribunal, South Zonal Bench, Chennai. The Tribunal by an order dated 26.03.2019, quashed the order passed by the respondent and allowed the appeal filed by ADR Plastics. The learned Standing counsel informs me that the Review Section of respondent decided to accept CESTAT's final order dated 26.03.2019. Of course, the reason is said to be low monetary value. But the fact remains that the order levying duty has been set aside. When the principal order has been set aside, the question of levying penalty which is consequential in nature cannot survive. Therefore, orders impugned in these writ petitions stand quashed and these writ petitions are allowed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS-II)

// True Copy //

/ /2020

Sub Assistant Registrar (CS)

dss/ ias

Note : In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.

To:

The Commissioner of Central Exercise,
Central Revenue Buildings,
No.4, Lalbahadur Shastri Road,
Bibikulam, Madurai - 625 002.

+1 CC to Mr.B. VIJAY KARTHIKEYAN, Advocate (SR-13600[F] dated 04/08/2020)

W.P. (MD) Nos. 2340 to 2342 of 2015

and

W.M.P. (MD) Nos. 1, 1 & 1 of 2015

04.08.2020