

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.01.2021

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.20063 of 2010  
and  
M.P.No.1 of 2010

M/s.Uma Shankar Alloys Limited,  
Rep by its Executive Director, Muthukrishnan,  
No.39, SIPCOT Industrial Complex,  
Phase II, Hosur - 635 109.  
Krishnagiri District.

... Petitioner

Vs.

- 1.The Commissioner of Central Excise,  
Chennai III Commissionerate,  
Chennai - 600 034.
- 2.The Assistant Commissioner of Central Excise,  
Hosur I Division, Thally Road,  
Hosur, Krishnagiri District.

... Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India praying for the issuance of Writ of Mandamus, forbearing the respondents, their subordinate Officers, from demanding any amount relating to the period between 01.09.1997 to 31.03.2000 under Rule 96 ZO of erstwhile Central Excise Rules, which does not survive in view of 'omission' of parent provision, Section 3-A in Central Excise Act with effect from 11.05.2001 by Finance Act, 2001.

For Petitioner : Mr.Mullai  
for Mr.K.Jayachandran  
For Respondents: Mr.A.P.Srinivas  
Senior Standing Counsel

O R D E R

The learned counsel for the petitioner submits that the Writ Petition has become infructuous.

2.Recording the same, this Writ Petition is dismissed as infructuous. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-  
Assistant Registrar

//True Copy//

Sub Assistant Registrar

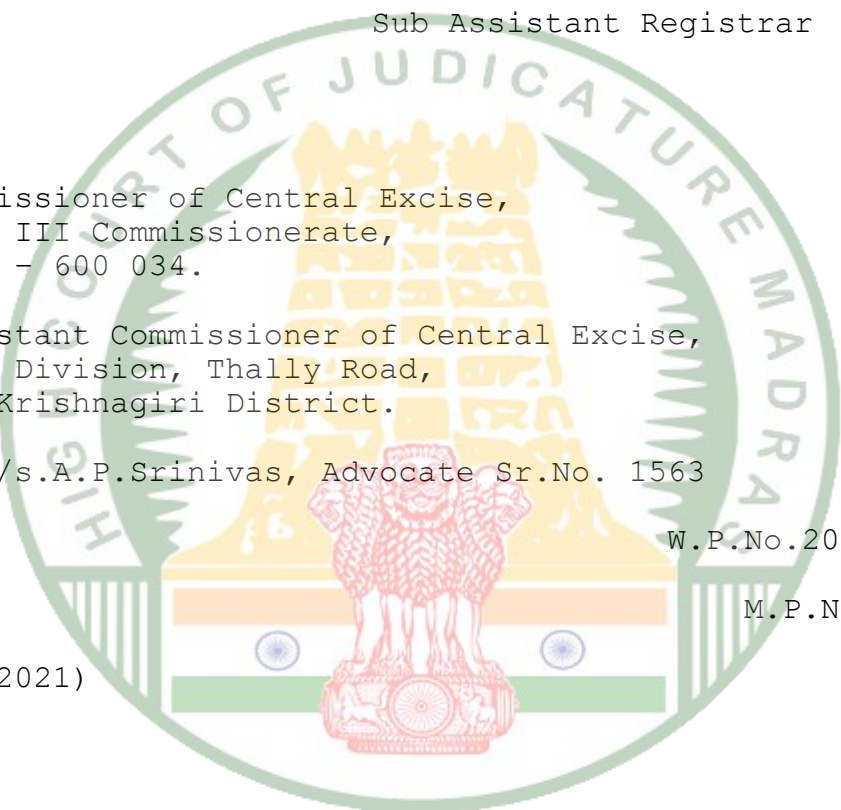
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To

- 1.The Commissioner of Central Excise,  
Chennai III Commissionerate,  
Chennai - 600 034.
- 2.The Assistant Commissioner of Central Excise,  
Hosur I Division, Thally Road,  
Hosur, Krishnagiri District.

+1 cc to M/s.A.P.Srinivas, Advocate Sr.No. 1563

W.P.No.20063 of 2010  
and  
M.P.No.1 of 2010

CP(CO)  
RMP(19/02/2021)



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