

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.04.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.31340 of 2019

M/s LifeCell International Private Limited,
No.26, vandalur Kelambakkam Main Road,
Keelakottaiyur, Chennai - 600 127.

.... Petitioner

Vs.

1.The Commissioner of CGST & Central Excise,
Office of the Chennai Outer Commissionerate,
Newry Towers, No.2054, Block -I & II Avenue,
12th Main Road,
Anna Nagar, Chennai - 600 040.

2.The Assistant Commissioner of Central Tax Excise
Service Tax Cell, Maraimalai Nagar Division,
Plot No.40, Ranga Colony,
Rajakilpakkam, Chennai - 600 073.

3.The State Tax Officer (ST),
Maraimalai Nagar Division,
Plot No.40, Ranga Colony,
Rajakilpakkam, Chennai 600 073.

.... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Certiorari Mandamus to call for the records of the 2nd respondent pertaining to the impugned order in original No.136/2019-Rf dated 29.08.2019 consequently quash the same and direct the 2nd respondent to grant refund along with interest.

For Petitioner :Mr.K.Senguttuvan

For Respondents:Mr.Rajendran Raghavan,
Senior Standing Counsel for R1 & R2
Mr.ANR.Jayaprathap,
Government Advocate for R3

O R D E R

In line with the memo dated 29.04.2021, the petitioner is permitted to avail statutory appellate remedy by way of appeal to the Commissioner (Appeals). Such appeal, if filed, within a period of four (4) weeks from today, shall be entertained by the registry of the first appellate authority without reference to limitation. Since the issue relates to grant of refund, the question of pre-deposit does not arise.

2. This writ petition is disposed in light of the memo filed by the petitioner. No costs.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

rkp

To

- 1.The Commissioner of CGST & Central Excise,
Office of the Chennai Outer Commissionerate,
Newry Towers, No.2054, Block -I & II Avenue,
12th Main Road,
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- 2.The Assistant Commissioner of Central Tax Excise
Service Tax Cell, Maraimalai Nagar Division,
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- 3.The State Tax Officer (ST),
Maraimalai Nagar Division,
Plot No.40, Ranga Colony,
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+1cc to the Special Government Pleader Sr.26980

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srg 15/06/2021