



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
Civil Appellate Jurisdiction

Friday, the Twelfth day of March Two Thousand Twenty One

PRESENT

The Hon'ble Mr. Justice G.R. SWAMINATHAN

WEB COPY

WMP (MD.Nos.14400, 14401, 14450 and 14701 of 2020
in
WP (MD) Nos.17144, 17143 of 2014 and 2682 and 2683 of 2015

Chena Enterprises
(Represented by its Proprietor S. Anbunathan
No. 14 Silambansannathi Street
Devakottai - 630 302.

... Petitioner/Petitioner in WMP (MD).
Nos.14400, 14401 of 2020

Kamatchi Amman Agencies,
Repd. by its Proprietor, R. Pradeep Raj,
285 Ground Floor, Munis Arcade,
Trichy Main Road, Melur 625 106.

..... Petitioner/Petitioner in
WMP (MD). Nos.14450, 14701 of 2020

Vs

1. The Joint Commissioner of Central Excise,
Central Revenue Buildings,
No.4 Lalbahadur Shasthri Road
Bibikulam, Madurai - 2.

... Respondent/Respondent in
WMP (MD) No.14400, 14401 & 14450 of 2020
and 1st Respondent in WMP (MD) No.14701 of 2020

2. The Additional Commissioner Of Central Excise,
Madurai, Central Revenue Building,
No.4 Lal Bahadur Shasthri Road, Bibikulam, Madurai 625 002

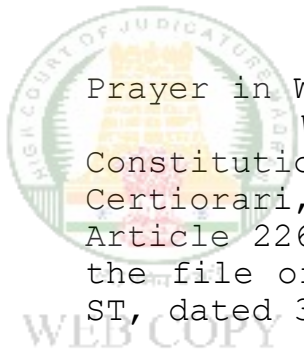
3. The Superintendent of Central Excise,
O/o the Superintendent of Central Excise,
Melur Range, Bibikulam, Madurai 625 002

... Respondents 2 & 3/Respondents
2 & 3 in WMP (MD) No.14701 of 2020

Common Prayer :-

Theses Petitions are filed under Article 226 of the
Constitution of India to set aside the order dated 05.11.2020 made
in WP (MD) No.17144, 17143 of 2014 and 2682 and 2683 of 2015 on the
file of this Hon'ble Court and restore the same.

<https://hcservices.ecourts.gov.in/hcservices/>



Prayer in WP(MD). 17143/ 2014 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorari, or any other appropriate writ order of direction under Article 226 of the Constitution of India, calling for the records on the file of the Respondent herein in Order in Original No. 53/2013-ST, dated 30.09.2013 quashing the same.

Prayer in WP(MD). 17144/ 2014 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorarified Mandamus calling for the records on the file of the Respondent herein in C.No.V/ST/15/110/2012-Adjn, dated 8.8.2014, quashing the same, while directing the respondent herein to rectify his Adjudication in Order in Original No. 53/2013-ST, dated 30.09.2013 while deleting the demand of duty on service tax element of Rs.8,80,348/- interest under section 75, and the penalties imposed under sections 77 (1)(a), 77(1)(b), 77 (2), and section 78 of the Finance Act under the said order or pass such further or other orders.

Prayer in WP(MD). 2682/ 2015 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorari, calling for the records on the file of the first respondent herein in Order in Original No. MAD-CEX-000-JTC-57-2013 dated 31.12.2013 and quashing the same.

Prayer in WP(MD). 2683/ 2015 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorarified Mandamus, calling for the records on the files of the second respondent herein in C.No. V/ST/15/123/2012-Adjn dated 22.12.2014 quashing the same, while directing the second respondent herein to rectify the Adjudication in Order in Original NO. MAD-CEX-000-JTC-57-2013 dated 31.12.2013 while deleting the demand of duty on service tax element of Rs. 7,63,850/- under Section 73(2) of the Finance Act, 1994 interest under Section 75, and the penalties imposed under Section 77(1)(b), 77(2) and Section 78 of the Finance Act under the said order.

ORDER:- These Petitions coming on for orders on this day and upon perusing the petitions and the affidavit filed in support thereof and upon hearing the arguments of Thiru.N.Inbarajan, Advocate for the Petitioners and this Court made the following order:

These Miscellaneous Petitions have been taken out seeking restoration of the writ petitions that were dismissed for default on 05/11/2020.



I am satisfied with the reasons set out in the affidavit filed in support of the restoration applications. The orders dated 05/11/2020 are set aside

The writ petitions are restored to file.

Call on 16/03/2021.

Registry to print the name of Thiru. Guru Moorthy for the respondents.

Sd/-

Assistant Registrar(AD-I)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

1. The Joint Commissioner of Central Excise,
Madurai Central Revenue Building
No.4 Lalbahadur Sashri Road
Bibikulam Madurai - 2.
2. The Additional Commissioner Of Central Excise,
Madurai, Central Revenue Building,
No.4 Lal Bahadur Shasthri Road, Bibikulam, Madurai 625 002
3. The Superintendent of Central Excise,
O/o the Superintendent of Central Excise,
Melur Range, Bibikulam, Madurai 625 002

Copy to:

The Section Officer, Writ Posting Section
Madurai Bench of Madras High Court, Madurai
(post the matter on 16.03.2021)

ORDER DATED : 12/03/2021

HEARING DATE : 16/03/2021

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ORDER

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WMP(MD.Nos.14400, 14401, 14450
and 14701 of 2020

in

WP(MD) Nos.17144,17143 of 2014
and 2682 and 2683 of 2015

Giving direction and etc.
as stated within.

KM(CO)

TR(15.03.2021) 3P 5C

<https://hcservices.ecourts.gov.in/hcservices/>