



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 10.08.2021

CORAM:

THE HON'BLE MR.JUSTICE R.SURESH KUMAR

W.P. (MD)No. 17378 of 2014

and

M.P (MD) No.1 of 2014

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M/s.Karur K.C.P. Packkagings Limited,
Rep. by its General Manager (Works)
Mr.T.Madhaiyan,
S.F.No.199-201, Mayanur (Post) - 639 108.
Krishnarayapuram (Taluk),
Karur District.

...Petitioner

Vs.

1.The Commissioner of Central Excise,
No.1, Williams Road,
Cantonment
Trichy - 620 001.

2.The Assistant Commissioner of Central Excise and Service Tax
Karur Division,
No.15, 3rd Floor,
Gowripuram Extension,
Anna Nagar,
Karur - 639 002.

3.The Superintendent of Central Excise
Karur IV Range,
No.15, Gowripuram Extension,
Anna Nagar,
Karur - 639 002.

... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, forbearing the third respondent herein from making endorsement as "Classification Dispute" or any other endorsement of similar nature in the ARE-I Certification Column or in any other export documents regarding classification of the goods manufactured and exporting by the petitioner viz., Flexible Intermediate Bulk Containers (FIBC).

For Petitioner : Mr.A.K.Jayaraj
For Respondents : Mrs.S.Ragavendhre,
Standing counsel



ORDER

The prayer sought for herein is for a Writ of Mandamus, forbearing the third respondent herein from making endorsement as "Classification Dispute" or any other endorsement of similar nature in the ARE-I Certification Column or in any other export documents regarding classification of the goods manufactured and exporting by the petitioner viz., Flexible Intermediate Bulk Containers (FIBC).

2. When this writ petition is taken up for hearing today, Mrs.S.Ragavendhree, learned Standing Counsel appearing for the respondents has relied upon an inter-departmental written communication issued by the Deputy Commissioner (CGST), Trichy, dated 02.08.2021 and would submit that, by the said letter, the respondents have accepted the request of the petitioner for the classification and in this regard, prayer sought for by the petitioner since has been accepted, it can be treated as if the petitioner has accomplished the prayer and accordingly, this writ petition can be disposed of, she contended.

3. Mr.A.K.Jayaraj, learned counsel appearing for the petitioner having receipt of the copy of the letter dated 02.08.2021, has endorsed the view expressed by the learned standing counsel for the respondents. Accordingly, he needs disposal of this writ petition by recording the aforesaid statement.

4. Considering the submissions made by both parties and in view of the stand taken by the respondents that the prayer of the petitioner has been accepted and made by virtue of the stand taken by the respondent through the letter dated 02.08.2021 written by the Deputy Commissioner (CGST), Trichy, this Court feels that no further persuasive action is required in the prayer, which has been sought for herein. Recording the aforesaid statement made by the respondents' side, this Writ Petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

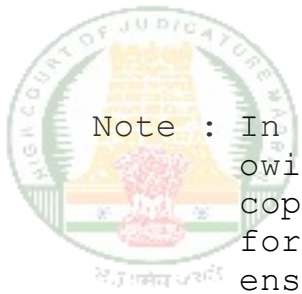
Assistant Registrar (CO)

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/ /2021

Sub Assistant Registrar (CS)

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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

- 1.The Commissioner of Central Excise,
No.1, Williams Road,
Cantonment
Trichy - 620 001.
- 2.The Assistant Commissioner of Central Excise and Service Tax
Karur Division,
No.15, 3rd Floor,
Gowripuram Extension,
Anna Nagar,
Karur - 639 002.
- 3.The Superintendent of Central Excise
Karur IV Range,
No.15, Gowripuram Extension,
Anna Nagar,
Karur - 639 002.

+1 CC to M/s.A.K.JAYARAJ, Advocate (SR-26095[F] dated 12/08/2021)

W.P. (MD)No.17378 of 2014
10.08.2021

ES (CO)
SB(31.08.2021) 3P 5C