



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 22.03.2021

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

WP (MD) Nos.16757 & 16758 of 2018

and

WMP (MD) Nos.14835 & 14836 of 2018

S.Arifa

... Petitioner in WP(MD).No.16757/2018

S.Baddeedeuden

... Petitioner in WP(MD).16758/2018

Vs.

The Assistant Commissioner of

Central Excise and Service Tax,

No.1/15, Shenbagathoppu Road,

Rajapalayam - 626 117.

... Respondent in both cases

Common Prayer: Writ petitions are filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records pertaining to the impugned order passed by the respondent in C.No.V/ST/15/58/2015-Adjn.(Hqrs) & C.No.V/ST/15/59/2015-Adjn.(Hqrs), dated 25.03.2017, and 24.03.2017 quash the same.

For Petitioner	: Mr.R.Krishnamoorthy
in both cases	for Mr.T.Bashyam
For Respondent	: Mr.S.Ragaventhre
in both cases	Junior Panel Standing counsel

COMMON ORDER

Heard the learned counsel on either side.

2.The learned counsel for the petitioner would claim that the petitioner had in fact remitted the sales tax but under a different head and that the respondents are unreasonably refusing to adjust the amount remitted by her.

3.The learned standing counsel would contend that while there appears to have been some payment made by the petitioner, it is not equivalent to the amount actually required to be paid by her. Be that as it may, the learned standing counsel would point out that the orders impugned in these writ petitions are rather appealable in nature and that therefore, this court ought not to entertain these writ petitions.

4.I sustain the objection of the learned standing counsel. These writ petition are dismissed with liberty to the petitioner to avail the alternative remedy of appeal. The petitioners are given

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six weeks time from the date of receipt of copy of this order to file the statutory appeal. If within the aforesaid period, the appeals are filed, the appellate authority shall entertain the same without reference to limitation, of course, subject to the fulfilling of the other formalities, such as pre-deposit etc.,

WEB COPY

5. Registry is directed to return the original impugned orders to the petitioner's counsel after they are duly substituted by photocopies. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (AE)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

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 Assistant Commissioner of
Central Excise and Service Tax,
No.1/15, Shenbagathoppu Road,
Rajapalayam - 626 117.

WP (MD) Nos.16757 & 16758 of 2018

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KUN (CO)

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