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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 23.02.2021

CORAM:

THE HONOURABLE MRS.JUSTICE PUSHPA SATHYANARAYANA
AND

THE HONOURABLE MRS.JUSTICE S.KANNAMMAL
W.A(MD)NO.461 OF 2017

and
C.M.P(MD)No.4169 of 2017

P.Maheswari :Appellant/Petitioner
.vs.

1.The Union of India,
represented by its Secretary to Government,
Ministry of Finance,
New Delhi.

2.The Commissioner of Central Excise,
Customs and Service Tax,
Central Revenue Building,
NGO-A Colony,
Thirunelveli - 627 007.

3.The Joint Commissioner of Central Excise,
Customs and Service Tax,
Central Revenue Building,
NGO-A Colony,
Thirunelveli - 627 007.

4.The Assistant Commissioner of Central Excise,
Kovilpatti Division,
Catholic Centre Building,
No.913, Main Road,
Kovilpatti- 628 501.

5.The Superintendent of Central Excise,
Ettayapuram Range,
Kovilpatti - 628 501,
Tuticorin District.

: Respondents/Respondents

PRAYER: Writ Appeal filed under Clause 15 of the Letters Patent Act praying this Court for setting aside the order passed by this Court in W.P(MD)No.7089 of 2017, dated 19.04.2017 and to set aside the order of recovery of Excise Duty and Penalty pursuant to the order passed by the fourth respondent, dated 27.03.2017.

Prayer in WP(MD). 7089/ 2017 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a writ of Certiorarified Mandamus to call for the records relating to the Order in Original No.28/AC/CE/2017, C.No.V/36/15/22/2011, dated 27.03.2017 passed by the 4th respondent and quash the same and to direct the respondents not to demand any Excise Duty from the



Petitioner for the arrears of Excise Duty payable by M/s.Thangam Match Works, Keelaeal, Tuticorin District and thus render justice.

For Appellant

:Mr.K.Vadivelu

for M/s.M.MD.Ibrahim Ali

For Respondent-1

:Mr.C.Rahul

for Mr.C.Nandagopal

Central Govt.Standing Counsel

For Respondents

:Mr.S.Ragavendhre

2 to 5

Junior Panel of CBIC

JUDGMENT

[Judgment of the Court was made by **PUSHPA SATHYANARAYANA, J.**]

Mr.K.Vadivelu, learned counsel for the appellant submits that the matter has already settled and hence, nothing survives for adjudication in this Writ Appeal, as the demand raised by the respondents have already been settled.

2.In view of the above-said submission, the Writ Appeal is dismissed as infructuous. No costs. Consequently, connected Civil Miscellaneous Petition is dismissed.

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

1.The Secretary to Government,
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+1 CC to M/s.A.S.MUJIBUR RAHMAN, Advocate (SR-6850[F] dated
24/02/2021)

W.A(MD) NO.461 OF 2017
and
C.M.P (MD) No.4169 of 2017
23.02.2021

KUN(CO)
KB(08.03.2021) 3P 7C