



WEB COPY



W.P.No.2996 of 2019 &
WMP.No.3267 of 2019

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.06.2022

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.2996 of 2019 &
WMP.No.3267 of 2019

J.K.Fenner (India) Ltd.,
Rep. by its Company Secretary Mr.R.Vijayaraghavan,
F-21 & 22, SIPCOT Industrial Park,
Sriperumbudur, Kancheepuram – 602 105. ... Petitioner

Vs

- 1.Commissioner (Appeals),
Office of the Commissioner of GST & Central Excise,
Puducherry Commissionerate,
1, Goubert Avenue,
Puducherry – 605 001.
 - 2.Commissioner of GST and Central Excise,
Office of the Commissioner of GST and Central Excise,
Chennai Outer Commissionerate,
Newry Towers, No.2054, I Block, II Avenue,
12th Main Road, Anna Nagar, Chennai – 600 040.
 - 3.Assistant Commissioner of GST and Central Excise,
Sriperumbudur Division, Chennai Outer Commissionerate,
C-48, TNHB-II Avenue, I & II Floor,
Anna Nagar, Chennai – 600 040.
- ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to



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issue a Writ of Certiorarified Mandamus, calling for the records on the file of the 1st respondent in proceedings Order in Appeal No.30 & 31/2018 (STA-I)(UN)(CO) dated 27.02.2018, in A.No.163/2017 (CXA-II)(CH-IV), A.No.247/2017 (CXA-II)(CH-IV)(D) passed by the respondent and to quash the same as arbitrary and illegal and direct the 2nd and 3rd respondents to refund an amount of Rs.6,08,343/- with interest.

For Petitioner : Mr.Joseph Prabakar

For Respondents : Mr.Umesh Rao,
Senior Standing Counsel

ORDER

Learned counsel for the petitioner wishes to withdraw the Writ Petition and has also made an endorsement to this effect. His request is acceded to and the petitioner permitted to file an appeal before the Appellate Authority.

2. Since the impugned order is dated 27.02.2018, an appeal ought to have been filed within a period of ninety (90) days from the date of receipt of the same. The statute empowers the appellate authority to condone delay in the institution of an appeal, at its discretion. In such circumstances, let the petitioner file an appeal before the CESTAT with a petition for condonation of delay, computing such delay till the day of presentation of this Writ Petition which is 11.01.2019. The application for condonation and appeal, if so admitted, be considered by the CESTAT, in accordance with law.



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3. This Writ Petition is dismissed as withdrawn granting liberty to the petitioner as above. No costs. Consequently, connected Miscellaneous Petition is closed.

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Index : Yes/No
Speaking Order

To

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DR.ANITA SUMANTH, J.

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