



IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 08.06.2022

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.22818 of 2005

M/S. Erbis Engineering Co. Ltd.
39, Second Main Road
R.A.Puram, Chennai - 600 028.

....Petitioner

Vs.

1. The Deputy Commissioner of Customs
Refunds (AIR) Air Cargo Complex
Meenambakkam Chennai -600 027.
2. The Deputy Commissioner of Customs
(Appraising Group) Air Cargo Complex
Meenambakkam Chennai -600 027.
3. Customs Central Excise Appellate Tribunal
Shastri Bhavan Annexe, 26 Haddows Road
Chennai -600 006.

.... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, Calling for the impugned final order No. 445/05 date 16.03.2005 passed by the 3rd respondent and quash the same and further direct the 1st and 2nd respondent to treat the refund application as an application for reassessment or to pass a speaking order in order to prefer an appeal.

For Petitioner : Mr.Hari Radha Krishnan

For Respondents : Mrs.Hema Muralikrishnan
Senior Standing Counsel for R1 & R2

ORDER

Nothing survives in this writ petition, which, in fact, been effectively closed on 06.07.2017, when W.M.P.No.34491 of 2016 was ordered in the following terms:-



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"This petition has been filed to convert this writ petition into that of Civil Miscellaneous Appeal, since the order in this writ petition is an order passed by the CEST and the appeal lies to the Division Bench against such orders.

2. Therefore, this petition is allowed and the Counsel for the petitioner is permitted to file an appeal by framing substantial question of law within a period of two weeks from today and on such substantial question of law being filed, the matter may be posted before the Hon'ble Division Bench."

2. With the ordering of the Miscellaneous Petition as aforesaid, this writ petition is rendered infructuous and the same is closed as such. No costs.

Sd/-

Assistant Registrar(CS IV)

True Copy//

Sub Assistant Registrar

nst

To

1. The Deputy Commissioner of Customs
Refunds (AIR) Air Cargo Complex
Meenambakkam Chennai -600 027.
2. The Deputy Commissioner of Customs
(Appraising Group) Air Cargo Complex
Meenambakkam Chennai -600 027.
3. The Customs Central Excise Appellate Tribunal
Shastri Bhavan Annexe, 26 Haddows Road
Chennai -600 006.

Copy to

1. The Assistant Registrar (Writs),
High Court, Madras.
2. The Assistant Registrar (AE),
High Court, Madras.

+1cc to Mrs.Hema Muralikrishnan, Advocate, S.R.No.33284

W.P.No.22818 of 2005
and
WMP No.34491 of 2016

AJB[co]
NSK/15/06/2022