



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 14.06.2022

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.Nos.8974, 8975 and 11676 of 2014
and M.P.Nos.1,1,1 and 2 of 2014

M/s.Sri Krishna Explosives
Rep. by its Proprietor Mr.G.Mohan,
Sri Vishnu Kiruba,
Plot No.7, Indane Nagar Extension,
Jagir Reddipatti, Salem - 636 302

... Petitioner in W.P.No.8974 of 2014

M/s.Chitra Explosives
Rep. by its Proprietrix Mrs.N.Sulochana,
502/B, Attur Main Road,
Namagiripettai, Rasipuram Taluk,
Namakkal District - 637 406.

... Petitioner in W.P.No.8975 of 2014

M/s.Satyas Explosives & Blasting Contractors
Rep. by its Partner Mr.C.Manivelassamy,
Antipatty Road, Keerambur - 636 207,
Namakkal District.

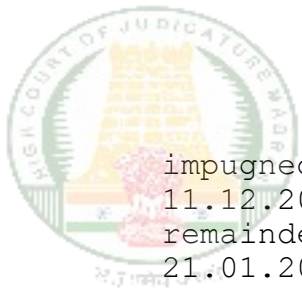
... Petitioner in W.P.No.11676 of 2014

Vs

1. The Union of India Rep. by the Secretary,
Ministry of Finance, Department of Revenue,
New Delhi.
2. The Superintendent of Central Excise,
Headquarters Preventive Unit,
Office of the Commissioner of Central Excise
No.1, Foulkes Compound, Anai Medu,
Salem - 636 001.

... Respondents in all W.P.'s

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Declaration, declaring the job work of the petitioners in the intermediate production process in mining is exempted under Para 30-C of the Mega Notification No.25/2012 - Service Tax dated 20.06.2012 and consequently restrain the respondents from proceeding with the



impugned notice of the 2nd respondent dated 20.01.2014, 11.12.2013 & 11.12.2013 in C.No.IV/06/125/2013/HPU and again the remainders (W.P.Nos.8975 & 11676 of 2014) dated 17.01.2014 and 21.01.2014 in C.No.IV/06/125/2013/HPU.

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For Petitioners : Mr.M.N.Bharathi
For Respondents : Mr.V.Sundareswaran,
Senior Panel Counsel

C O M M O N O R D E R

Having heard learned counsel, I find no merit whatsoever in these Writ Petitions, seeing as the challenge is to notices issued by the second respondent, the Superintendent of Central Excise dated 20.01.2014, 11.12.2013 and 11.12.2013 respectively. No legal infirmity whatsoever is made out in regard to the impugned notices, which only calls upon the petitioners to furnish various particulars in order to ascertain whether proper remittance of service tax have been effected.

2. These Writ Petitions are misconceived and moreover the petitioners have been enjoying an order of stay from 27.03.2014. In fact, the matter was listed for hearing on 08.06.2022 when the petitioners have not even bothered to appear and it is only when the matter is listed under the caption 'for dismissal' today, when learned counsel for the petitioners deigns to appear.

3. The petitioners will appear before the Assessing Authority on 22.06.2022 at 10.30. a.m. to proceed with the matters in accordance with law. It is made clear that no further notices need be issued in this regard, as a copy of this order will be sent to each of the petitioners by the Registry today.

4. These Writ Petitions are dismissed in the above terms. No costs. Connected Miscellaneous Petitions are also dismissed.

Sd/-

Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar



1. The Secretary, Union of India,
Ministry of Finance, Department of Revenue,
New Delhi.
2. The Superintendent of Central Excise,
Headquarters Preventive Unit,
Office of the Commissioner of Central Excise
No.1, Foulkes Compound, Anai Medu,
Salem - 636 001.
3. Mr.G.Mohan Proprietor,
M/s.Sri Krishna Explosives
Sri Vishnu Kiruba,
Plot No.7, Indane Nagar Extension,
Jagir Reddipatti, Salem - 636 302
4. Mrs.N.Sulochana, Proprietrix
M/s.Chitra Explosives
502/B, Attur Main Road,
Namagiripettai, Rasipuram Taluk,
Namakkal District - 637 406.
5. Mr.C.Manivelassamy, Partner
M/s.Satyas Explosives & Blasting Contractors
Antipatty Road, Keerambur - 636 207,
Namakkal District.

+1cc Mr.V.Sundareswaran, Advocte, S.R.No. 35020 (16/06/2022)

W.P.Nos.8974, 8975 and 11676 of 2014
and M.P.Nos.1,1,1 and 2 of 2014

GJ(CO)
CT 14/06/2022