



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 18.03.2022

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. (MD) Nos.14698 to 14701 of 2011

and

M.P. (MD) Nos.1, 1, 1, 1, 2, 2, 2 and 2 of 2011

WEB COPY

A.R.R.Enterprise,
represented by its Proprietrix,
No.128, A.R.Ramasamy Road,
Kumbakonam 612 001,
Thanjavur District.

... Petitioner in all W.Ps.,

/vs./

1.Union of India,
represented by its Secretary to Government,
Ministry of Finance,
Department of Revenue,
North Block, New Delhi.

2.Central Board of Excise and Customs,
North Block, New Delhi.

3.The Deputy Commissioner of Excise and Customs,
Central Excise Division,
Ponnagar,
Medical College Road, Thanjavur 613 007.

... Respondents in W.P.(MD) No.14698 of 2011

1.Union of India,
represented by its Secretary to Government,
Ministry of Finance,
Department of Revenue,
North Block, New Delhi.

2.Central Board of Excise and Customs,
North Block, New Delhi.

3.Commissioner of Customs and Central Excise (Appeals),
No.1, Williams Road, Cantonment,
Tiruchirapalli 620 001.

4.The Deputy Commissioner of Excise and Customs,
Central Excise Division,
Ponnagar,
Medical College Road,
Thanjavur 613 007.

... Respondents in W.P.(MD) No.14699 of 2011



1.Union of India,
represented by its Secretary to Government,
Ministry of Finance,
Department of Revenue,
North Block, New Delhi.

2.Central Board of Excise and Customs,
North Block, New Delhi.

3.Additional Commissioner of Excise and Service Tax,
No.1, Williams Road,
Cantonment,

Tiruchirapalli 620 001.

... Respondents in W.P.(MD) No.14700 of 2011

1.Union of India,
represented by its Secretary to Government,
Ministry of Finance,
Department of Revenue,
North Block, New Delhi.

2.Central Board of Excise and Customs,
North Block, New Delhi.

3.Additional Commissioner of Excise and Service Tax,
Ponnagar,
Medical College Road,
Thanjavur 613 007.

... Respondents in W.P.(MD) No.14701 of 2011

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, to call for the records relating to the order passed by the 3rd respondent in C.No.V/Ch.24/15/44/2008 - C.Ex.Adj. (Order No.02/2009), Appeal No.50 of 2009, C.No.V/Ch.24/15/46/2009 - Cx.Adj. (Order No.07/2010-C.Ex) and C.No.V/Ch.24/15/29/2010 - Cx.Adj. (Order No.03/2011) dated 30.03.2009, 25.03.2009, 31.08.2010 and 26.04.2011 respectively and to quash the same as unlawful.

For Petitioner
in all W.Ps., : Mr.K.Soundararaj

For R1
in all W.Ps., : Mr.S.Jeyasingh

For R2 & R3
in all W.Ps., : Mr.Ragaventhre Junior Standing Counsel



COMMON ORDER

These writ petitions have been filed for a Certiorari to call for the records relating to the order passed by the 3rd respondent in C.No.V/Ch.24/15/44/2008 - Cx.Adj. (Order No.02/2009), Appeal No.50 of 2009, C.No.V/Ch.24/15/46/2009 - Cx.Adj. (Order No.07/2010-C.EX) and C.No.V/Ch.24/15/29/2010 - Cx.Adj. (Order No.03/2011) dated 30.03.2009, 25.03.2009, 31.08.2010 and 26.04.2011 respectively and to quash the same as unlawful.

2.*Prima facie* it appears that the writ petitions have been wrongly entertained as the petitioners have an alternate remedy before the appellate Commissioner under the Central Excise Act, 1944 and a further appeal before the Tribunal under the same Act. Even if the petitioners suffers an adverse order from the Tribunal, a further statutory appeal is available under the provisions of the Central Excise Act. There is no merits in these writ petitions.

3.Considering the fact that the learned counsel for the petitioners also has no further instructions, these writ petitions are dismissed for non-prosecution. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS-I)

// True Copy //

/ /2022

Sub Assistant Registrar(CS)

Mm

TO:

- 1.The Secretary to Government,
Union of India,
Ministry of Finance,
Department of Revenue,
North Block, New Delhi.
2. The Central Board of Excise and Customs,
North Block, New Delhi.
- 3.The Deputy Commissioner of Excise and Customs,
Central Excise Division,
Ponnagar,
Medical College Road, Thanjavur 613 007.



4.The Commissioner of Customs and Central Excise (Appeals),
No.1, Williams Road, Cantonment,
Tiruchirapalli 620 001.

5.The Additional Commissioner of Excise and Service Tax,
No.1, Williams Road,
Cantonment,
Tiruchirapalli 620 001.

6.Additional Commissioner of Excise and Service Tax,
Ponnagar,
Medical College Road,
Thanjavur 613 007.

+1 CC to M/s.S.JEYASINGH, Advocate (SR-13091,[F] dated 18/03/2022)

+4 CC to M/s.K.SOUNDARARAJAN, Advocate (SR-13607,SR-13608,SR-13609,SR-13612[F] dated 22/03/2022)

W.P. (MD) Nos.14698 to 14701 of 2011
18.03.2022

Rk(01.04.2022) 4P 12C