



W.P.Nos.11206 of 2006

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.11.2023

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The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.11206 of 2006

M/s. G.K.Steels & Allied,
Industries Limited,
rep. by its Manager
R.Sukanthiraraj

...Petitioner

Vs.

1. The Commissioner of Central Excise,
Madurai, Bibikulam, Madurai-2.

2. The Commissioner of Central Excise,
Salem, Foulks Compound,
Anai Road, Salem – 636 001.

...Respondents

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for records comprised in C.No.V/72/15/44/96-Adj. SCN No.11/1997, dated 05.03.1997 on the file of the first respondent and to quash the same.

For Petitioner : Mr.R.Karthikeyan
For Respondent : Mr.Sai Srujan Tayi
Senior Panel Counsel

ORDER

This Writ Petition is filed challenging the show cause notice issued by the first respondent dated 05.03.1997 and to quash the same.



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2. It is seen from the records that the Writ Petition is of the year 2006, and at the time of admission, i.e. on 21.04.2006, this Court granted an Interim Stay and the Stay has been made absolute on 14.07.2010. Thereafter, the matter has not been listed for more than a decade for the reasons best known to the Registry and was listed only in the year 2022. Thus, by efflux of time, no useful purpose would be achieved, in keeping this Writ Petition pending.

3. That apart, it is submitted by the learned Senior Panel Counsel for respondents that respondent-Department has already initiated Interim Resolution Process, (IRP proceedings) pursuant to which, an IRP has been appointed and in these circumstances, the petitioner-Company cannot be represented by the Manager. Therefore, this Court is not inclined to entertain the present Writ Petition, since it is for IRP to proceed further with the matter, or in case, the petitioner is aggrieved against the show cause notice, they can very well file reply to the show cause notice to the Department and Department can deal with the same in accordance with law. In case, the petitioner intends to make any claim, the same can be claimed



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before IRP in accordance with law. At this juncture, the learned counsel for the petitioner would submit that the petitioner has already filed a claim before IRP and the IRP rejected the claim and as against such rejection, an Appeal has been preferred before the National Company Law Tribunal and the same is pending.

4. In the light of the above, this Court is not inclined to entertain the Writ Petition as already stated above and accordingly, the same stands dismissed. No costs. The interim stay granted by this Court on 21.04.2006 in W.M.P.No.12747 of 2006 stands vacated. Consequently, the said Writ Miscellaneous Petition is closed.

06.11.2023

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To

1. The Commissioner of Central Excise,
Madurai, Bibikulam, Madurai-2.
2. The Commissioner of Central Excise,
Salem, Foulks Compound,
Anai Road, Salem – 636 001.

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Krishnan Ramasamy,J.,

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