IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 31.08.2023

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.10065 of 2021
and
W.M.P. No.10701 of 2021

M/s.Solara Active Pharma Sciences Limited
Formerly M/s.Strides Shasun Ltd.,
Rep. by its Director: D.Mathivanan ... Petitioner

Vs.

1.The Commissioner of Central Excise,
Puducherry Commissionerate,
No.1, Goubert Avenue (Beach Road),
Puducherry.

2.The Additional Commissioner of GST & Central Excise,
Office of the Commissioner of GST & Central Excise,
No.1, Williams Road, Cantonment,
Trichirappalli.

3.The Superintendent of GST & Central Excise,
Cuddalore Range-1,
No.1, Vallalar Nagar II Floor,
Manjakuppam, Cuddalore - 607 001. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records relating to the order passed by the 2nd Respondent in DIN-20200759XN00008PD4B4 (in C.No.IV/16/47/2019-GST.Policy.SVLDRS) dated 23/24-7-2020 and to quash the same as illegal, contrary to law and violative of principles of natural justice and further direct the 2nd Respondent to pass order afresh granting the relief of waiver of interest and thus render justice.

For Petitioner : Mr.M.A.Mudimannan

For Respondents : Mr.A.P.Srinivas
Senior Standing Counsel

ORDER

The writ petition is filed challenging the order passed by the 2nd Respondent in DIN-20200759XN00008PD4B4 (in C.No.IV/16/47/2019-GST.Policy.SVLDRS) dated 23/2407.2020 and to quash the same as illegal, contrary to law and violative of principles of natural justice and further direct the 2nd Respondent to pass order afresh granting the relief of waiver of interest.

2. It is submitted by the learned counsel for the Respondents that subsequent to the passing of the impugned proceedings, instruction has been issued by the Central Board of Indirect Taxes and Customs *vide* CBIC-110267/75/2022-CX-VIII Section – CBEC dated 06.10.2022. Therefore the

proceedings may have to be set aside with liberty to the respondents to redo the exercise in terms of the above instruction.

3. Recording the same, the writ petition is disposed of setting aside the impugned order and the matter is remitted back with a direction to the Respondents to redo the exercise in consonance with the instruction within a period of 8 weeks from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petition is closed.

31.08.2023

Speaking (or) Non Speaking Order
Index:Yes/No
Neutral Citation: Yes/No
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MOHAMMED SHAFFIQ, J.

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To:

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Puducherry Commissionerate,
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Puducherry.

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