



WEB COPY



W.P.No.20107 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.07.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.20107 of 2023

M/s.Vishay Transducers India Private Limited,
Represented by Manager-Finance and the
Autho. Rep., C.Gopalakrishna,
Navasish, Unit 2B, II Floor,
30/17, Khader Nawaz Khan Road,
Chennai - 600 006.

... Petitioner

Vs.

1.The Union of India,
Represented by Revenue Secretary,
Ministry of Finance,
No.272, North Block,
New Delhi - 110 001.

2.The Principal Commissioner (RA) and Ex Officio,
Additional Secretary to Government of India,
Room No.610-B, Hudco Vishala Building,
New Delhi - 110 066.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, directing the second respondent to take up the Revision Application filed by the petitioner-Company on the file of the second respondent against the Order in Appeal No.82/2014(M-IV) dated



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23.09.2014 on the file of the Commissioner of Central Excise-Appeals and pass order after fixing a date for hearing-in-person and hearing the petitioner-Company within a time fixed by this Court in accordance with law.

For Petitioner : Mr.J.V.Niranjan
For Respondents :
For R2 : Mr.B.Ramanakumar
Senior Standing Counsel

ORDER

Mr.B.Ramanakumar, learned Senior Standing Counsel takes notice on behalf of the respondents.

2. Heard the learned counsel for the petitioner and the learned Senior Standing Counsel for the second respondent.

3. This writ petition has been filed for a Mandamus, to direct the second respondent to dispose the petitioner's Revision Application filed under Section under Section 35EE of the Central Excise Act, 1944, against the order passed by the Commissioner of Central Excise (Appeals) in O.I.A.No.82-2014(M-IV) upholding the order of the Deputy/Assistant Commissioner of Central Excise in O.I.A.No.01/2013 dated 10.01.2023.



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4. The amount involved is about Rs.1,97,00,869/- in respect of the 13 rebate claims filed under Rule 18(1) of the Central Excise Rules, 2002. The amount that locked in is quite huge and the rebate pertains to the year 2012.

5. Considering the above, there shall be a direction to the second respondent/Principal Commissioner (RA) and Ex Officio Additional Secretary to Government to dispose the petitioner's Revision Application against the aforesaid orders as expeditiously as possible within a period of three months from the date of receipt of a copy of this order.

6. Needless to state, before passing such order, the petitioner shall be heard.

7. This Writ Petition is disposed of with the above directions. No costs.

10.07.2023

Index : Yes/No

Internet : Yes/No

Speaking Order/Non-Speaking Order

Neutral Citation : Yes/No

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C.SARAVANAN, J.

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To

1.The Revenue Secretary,
Union of India,
Ministry of Finance,
No.272, North Block,
New Delhi - 110 001.

2.The Principal Commissioner (RA) and Ex Officio,
Additional Secretary to Government of India,
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