



W.P.(MD) Nos.7191 and 7192 of 2023

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 05.04.2023

CORAM:

THE HONOURABLE MS.JUSTICE P.T.ASHA

W.P.(MD) Nos.7191 and 7192 of 2023

and

W.M.P.(MD) Nos.6783 and 6784 of 2023

W.P.(MD) No.7191 of 2023:

M.S.Baddeudeen,
Proprietress of M/s.Ambaa & Co.,
No.299A/1, Seethakathi Street,
Ambaa Nagar, Samanathapuram,
Rajapalayam-626 117.

.. Petitioner

Vs.

The Assistant Commissioner of
Central Excise and Service Tax,
No.1/15, Shenbagathoppu Road,
Rajapalayam-626 117.

.. Respondent

Prayer :- Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, calling for the records pertaining to the impugned order passed by the respondent in C.No.V/ST/15/59/2015-Adjn.(HQrs) dated 24.03.2017 and quash the same.



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W.P.(MD) No.7192 of 2023:

S.Arifa,
Proprietress of M/s.Ambaa & Co.,
No.299A/1, Seethakathi Street,
Ambaa Nagar, Samanathapuram,
Rajapalayam-626 117.

.. Petitioner

Vs.

The Assistant Commissioner of
Central Excise and Service Tax,
No.1/15, Shenbagathoppu Road,
Rajapalayam-626 117.

.. Respondent

Prayer :- Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, calling for the records pertaining to the impugned order passed by the respondent in C.No.V/ST/15/58/2015-Adjn.(HQrs) dated 25.03.2017 and quash the same.

In both W.Ps.

For Petitioner : Mr.R.Krishnamoorthy

For Respondent : Ms.S.Raghavendre
Junior Standing Counsel

COMMON ORDER

The petitioners in both the writ petitions are the husband and wife.

Earlier, the petitioner in W.P.(MD) No.7192 of 2023, who had filed



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W.P.(MD) Nos.16757 and 16758 of 2018 on the file of this Court challenging the very same orders, had been granted six weeks time to file appeal and on this basis, the writ petitions had been dismissed. The order was passed on 22.03.2021 and the affidavit filed in support of W.P.(MD) No.7192 of 2023 would show that the petitioner in that writ petition has received the order copy on the very same day. However, it is her case that her husband (petitioner in W.P.(MD) No.7191 of 2023) had fallen serious ill and was admitted in the hospital and apart from her, there is no one to take care of him. Therefore, two of them could not take steps to file the appeal within the time granted.

2. Considering the reasons given for the non-filing of appeals in time as directed in the earlier proceedings, the petitioners should be given one more opportunity to challenge the same by extending the time granted in the earlier order in W.P.(MD) Nos.16757 and 16758 of 2018. Therefore, these writ petitions are disposed of granting a further period of six weeks for the petitioners to file the appeal(s) as per the terms in the earlier order in W.P.(MD) Nos.16757 and 16758 of 2018. Is is also made



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clear that in the event of the petitioner not filing the appeal(s) within the stipulated time, it is open to the respondent to initiate recovery proceedings. No costs. Consequently, connected miscellaneous petitions are closed.

05.04.2023

NCC : Yes/No
Index : Yes/No
Internet : Yes

abr



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To

The Assistant Commissioner of
Central Excise and Service Tax,
No.1/15, Shenbagathoppu Road,
Rajapalayam-626 117.



WEB COPY



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P.T.ASHA, J.

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