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W.A(MD)Nos.950 of 2023 & 455 of 2022 and
W.P(MD)No.11276 of 2023

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 05.07.2023

CORAM:

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN
and
THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.A(MD)Nos.950 of 2023 & 455 of 2022 & W.P(MD)No.11276 of 2023
and
C.M.P(MD)Nos.7453 of 2023 & 4338 of 2022 &
W.M.P(MD)No.9841 of 2023

W.A(MD)No.950 of 2023:-

M.Alagesan

... Appellant

-VS-

1. The Additional Commissioner of CGST &
Central Excise,
Central Excise Buildings,
Bibikulam,
Madurai-625 002.

2. The Commissioner of CGST & Central
(Appeals), Coimbatore,
Circuit Office at Madurai,
Central Revenue Buildings,
Bibikulam,
Madurai-625 002.



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3. Executive Engineer,
Public Works Department,
Buildings (Construction and Maintenance) Division,
Ramanathapuram.

4. Executive Engineer,
Public Works Department,
Buildings (Construction & Maintenance)
Division, Medical Works,
Sivagangai.

... Respondents

Prayer : Appeal filed under Clause 15 of the Letters Patent,
against the order dated 05.06.2023 made in WMP(MD)No.9841 of 2023
in W.P(MD)No.11276 of 2023.

For Appellant : Mr.S.Renganathan
For R1 & R2 : Mr.N.Dilip Kumar
For R3 & R4 : Mr.M.Lingadurai
Special Government Pleader

W.A(MD)No.455 of 2022:-

M.Alagesan

... Appellant

-vs-

1. The Joint Commissioner of CGST &
Central Excise,
Central Excise Buildings,
Bibikulam,
Madurai-625 002.

2. Executive Engineer,
Public Works Department,

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Buildings (Construction and Maintenance) Division,
Ramanathapuram.

3. Executive Engineer,
Public Works Department,
Buildings (Construction & Maintenance) Division,
Medical Works,
Sivagangai.

4. Executive Engineer,
Buildings (Construction & Maintenance),
Technical Education Division,
Madurai.

... Respondents

Prayer : Appeal filed under Clause 15 of the Letters Patent,
against the order dated 23.02.2022 made in W.P(MD)No.7137 of 2021.

For Appellant : Mr.S.Renganathan
For R1 : Mr.N.Dilip Kumar
For R2 to R4 : Mr.M.Lingadurai
Special Government Pleader

W.P(MD)No.11276 of 2023:-

M.Alagesan

... Appellant

-vs-

1. The Additional Commissioner of CGST &
Central Excise,
Central Excise Buildings,
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Madurai-625 002.



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2. The Commissioner of CGST & Central
(Appeals), Coimbatore,
Circuit Office at Madurai,
Central Revenue Buildings,
Bibikulam,
Madurai-625 002.

3. Executive Engineer,
Public Works Department,
Buildings (Construction and Maintenance) Division,
Ramanathapuram.

4. Executive Engineer,
Public Works Department,
Buildings (Construction & Maintenance)
Division, Medical Works,
Sivagangai.

... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records in respect of impugned order-in-original No.MDU-ST-ADC-01-2023 dated 31.03.2023 in File No.GEXCOM/ADJN/ST/JC/502/2020 passed by the first respondent and quash the same.

For Petitioner : Mr.S.Renganathan
For R1 & R2 : Mr.N.Dilip Kumar
For R3 & R4 : Mr.M.Lingadurai
Special Government Pleader



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COMMON ORDER

[Order of the Court was made by S.VAIDYANATHAN, J.]

W.A(MD)No.950 of 2023 is directed against the conditional interim order passed by the learned Single Judge in WMP(MD)No.9841 of 2023 in W.P(MD)No.11276 of 2023, dated 05.06.2023.

2. W.A(MD)No.455 of 2022 is directed against the order passed by the learned Single Judge in W.P(MD)No.7137 of 2021 directing the petitioner to give reply to the show cause notice with a further direction to the respondents to pass appropriate orders after affording the petitioner adequate opportunity of being heard.

3. W.P(MD)No.11276 of 2023 is filed challenging the impugned order-in-original No.MDU-ST-ADC-01-2023 dated 31.03.2023 in File No.GEXCOM/ADJN/ST/JC/502/2020 passed by the first respondent.

4. The appellant in both the appeals has got a right of appeal before the appellate authority against the original orders passed by the authority and for filing such appeals, the appellant has to deposit 7.5%



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of the amount determined by the authority in the respective orders, as a condition precedent.

5. At this juncture, learned counsel for the appellant in both the appeals would submit that the appellant is willing to deposit 7.5% of the amount determined by the authority for preferring appeals against the original orders.

6. In view of the above submission, we interfere with the impugned orders. Accordingly, the Writ Appeals are disposed of directing the appellant in both the appeals to prefer appeals to the appellate authority within a period of thirty days from the date of receipt of a copy of this judgment, if the period granted under the Act for filing such appeals has already expired. Since nothing survives in the writ petition, it is disposed of accordingly. No costs. Connected miscellaneous petitions are closed.

Index : Yes / No
Neutral Citation : Yes / No

[S.V.N., J.]

[D.B.C., J.]

05.07.2023



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To

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