



WEB COPY

W.A.No.1041 of 2013

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.12.2024

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE G. ARUL MURUGAN

W.A.No.1041 of 2013
and M.P.No.1 of 2013

1.The Additional Commissioner of Customs,
Central Excise & Service Tax,
Head Quarters Preventive Unit,
No.6/7, A.T.D.Street,
Race Course Road,
Coimbatore – 641 018.

2.The Superintendent of Central Excise & Service Tax,
Head Quarters Prevent Unit,
No.6/7, A.T.D.Street,
Race Course Road,
Coimbatore – 641 018.

.. Appellants

vs

Chitra Builders Private Limited,
Rep. by its Managing Director,
Sunil Kumar Shah
119, Gurusamy Nagar,
Amaravathi Street, Bharathiyar University Post,
Coimbatore – 641 046.

.. Respondent

Prayer: Appeal filed under Clause 15 of Letters Patent against order dated
04.01.2013 made in W.P.No.24870 of 2012.



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For Appellants :: Mr.M.Santhanaraman
Senior Standing Counsel

For Respondent :: No such person

JUDGMENT
(Delivered by Dr. ANITA SUMANTH.,J)

The prayer in the writ petition was for a mandamus directing the respondent, being the authorities in the Service Tax Department, to restore a sum of Rs.2 crores recovered from the premises of the writ petitioner in the course of a search that was conducted in their premises.

2. The writ petition was allowed on 04.01.2013 directing the respondent authorities to return the aforesaid amount within 10 days from date of receipt of a copy of that order. Aggrieved, the Service tax Department is in appeal before us.

3. Notice was directed to be issued through Department as well as privately, as there was no response by the writ petitioner to the earlier notices sent. Today Mr.Santhanaraman, learned counsel for the appellants would confirm that private notice sent to the respondent has been returned with the endorsement 'no such addressee'.



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4. That apart, he would also confirm that the amount of Rs.2 crore that was seized in the course of search on 01.03.2012 has been adjusted against the demand raised in order of assessment made on 22.10.2018. He also confirms the position that the said assessment had attained finality, vide memo dated 06.12.2024, extracted below:

It is respectfully stated that a sum of Rs.2 crores deposited by the Respondent/Assessee, which was directed to be deposited under the impugned order, has been subsequently, adjusted towards the tax dues of the Respondent as per the Order-in-Original passed by the Department in the year 2018 vide O-I-O dated 22.10.2018. As instructed by the Department, as per the available records, this order in original has not been modified or varied and the same has attained finality.

5. Hence, and in light of the events as aforesaid, nothing further survives in this appeal as the same has been rendered unnecessary. This writ appeal is hence closed as infructuous. No costs. Connected miscellaneous petition is also closed.

[A.S.M., J] [G.A.M., J]
06.12.2024

sl
Index:Yes/No
Neutral Citation:Yes
Speaking order



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