



WP No.19089 of 2000

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.03.2024

CORAM

THE HON'BLE MR.SANJAY V.GANGAPURWALA, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

WP No.19089 of 2000

Malladi Drugs and Pharmaceuticals Ltd.
No.52 Jawaharlal Nehru Road
Ekkaduthangal Chennai 600 097. : Petitioner

Vs

- 1.The Union of India
rep. By Ministry of Finance,
South Block, New Delhi
- 2.Assistant Commissioner of Central Excise
Ranipet Division, SIPCOT
Ranipet - 632 403. : Respondents

Prayer: Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Declaration declaring that Sub Rule 17(b) of Rule 57F of Central Excise Rule 1944 validated from 1.3.97 by Section 132 of the Finance Act 1999 as ultra vires Articles 14 and 265 of the Constitution of India and also declare the said Section 132 as beyond the legislative competence and/or a colourable exercise of the power



WP No.19089 of 2000

of Parliament so far as the petitioner is concerned and to pass such further or other orders as this Honble Court may deem fit in the facts and circumstances of the case and thus render justice.

For Petitioner : Mr.R.Raghavan
For Respondent No.1 : Mr.Prasad Vijayakumar, SPC
For Respondents No.2 : Mr.A.P.Srinivas, SSC

ORDER

(Made by the Hon'ble Chief Justice)

We have heard Mr.R.Raghavan, learned counsel for the petitioner, Mr.Prasad Vijayakumar, learned counsel for the first respondent and Mr.A.P.Srinivas, learned counsel for the second respondent.

2. The petitioner assails sub-Rule 17(b) of Rule 57F of the Central Excise Rules, 1944, validated from 01.03.1997 by Section 132 of the Finance Act, 1999.



WP No.19089 of 2000

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3. The said rule has been upheld by a Division Bench of the Bombay High Court in the case of *Coral Cosmetics Ltd. vs. Union of India* [2008(225) ELT 412 (Bom.)].

4. Having heard the learned counsel for the petitioner and upon perusal of the said judgment, we do not find any reason to take a different view in the matter.

5. In view of that, the writ petition stands dismissed. There shall be no order as to costs. Consequently, WMP No.27657 of 2000 is closed.

(S.V.G., CJ.)

(D.B.C., J.)

20.03.2024

Index : Yes/No
Neutral Citation : Yes/No
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To

1.The Ministry of Finance,
South Block, New Delhi

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WP No.19089 of 2000

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WP No.19089 of 2000

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