



WEB COPY

W.P.No.18717 of 2003

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.08.2024

CORAM :

THE HON'BLE DR. JUSTICE ANITA SUMANTH
AND

THE HON'BLE MR.JUSTICE G.ARUL MURUGAN

W.P.No.18717 of 2003

Commissioner of Central Excise,
Coimbatore
(On re-structure the above jurisdiction vested with
Commissioner of Central Excise, Salem)

.. Petitioner

Vs

1.M/s.Chemplast Sanmar Limited,
Plant-III, Mettur Dam,
(Formerly known as Chemplast, Plant-III)

2.CEGAT, Chennai Bench,
Shastri Bhavan Annexe Buildings (1st Floor),
Chennai-6.

.. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India seeking issuance of a writ of certiorari to call for the entire records pertaining to F.O.No.1174/2002 dated 21.10.2022 and quash the same.



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For the Petitioner : Mr.K.S.Ramaswamy
Senior Standing Counsel

For the Respondents : Ms.L.Maithili
for respondent No.1

: R2 – Tribunal

ORDER

(Order of the Court was made by *Dr.Anita Sumanth, J.*)

Heard Mr.K.S.Ramaswamy, learned Senior Standing Counsel for the petitioner, and, Ms.L.Maithili, learned counsel for the first respondent.

2. The challenge is to an order of the Customs, Excise and Gold (Control) Appellate Tribunal (in short 'CESTAT'/Tribunal'), dated 21.10.2002.

3. We reject this writ petition *in limine* as not maintainable. The Tribunal confirms the rejection of refund amounting to a sum of Rs.7,93,302/- which falls below the limit dealt with under Instruction F.No.390/Misc/163/2010-JC, dated 17.8.2011 read with Instruction F.No.390/Misc./163/2010-JC, dated 22.8.2019, where a cap of Rs.50.00 lakh has been set for institution of departmental appeals. The monetary limits prescribed have been made applicable to cases of



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refund as well.

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4. The writ petition is hence dismissed. There shall be no order as to costs.

(A.S.M., J.) (G.A.M., J.)
19.08.2024

Index : Yes/No
NC : Yes
bbr
To:

The CEGAT, Chennai Bench,
Shastri Bhavan Annexe Buildings (1st Floor),
Chennai-6.



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DR.ANITA SUMANTH, J.
AND
G.ARUL MURUGAN, J.

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