



W.P.Nos.24208 & 24210 of 2008

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.03.2024

CORAM :

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

AND

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.Nos.24208 & 24210 of 2008

M/s. Servo Packaging Ltd. (Unit I)
88/1, Pondy-Cuddalore Main Road
Kattukuppam, Kirumambakkam
Pondicherry 607 402.

.. Petitioner in
both W.Ps.

Vs.

1. Union of India
Rep. by the Secretary to Government
Department of Revenue
North Block
New Delhi 110 001.
2. The Chief Commissioner of Central Excise
26/1, Mahatma Gandhi Road
Chennai 600 034.
3. The Commissioner of Central Excise
Pondicherry Central Excise Commissionerate
Goubert Avenue, Beach Road
Pondicherry 605 001.

.. Respondents in
both W.Ps.



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Prayer: Petitions filed under Article 226 of the Constitution of India seeking a writ of Declaration declaring provisions under Rule 12CC & 12AA of the Central Excise Rules, 2002/Cenvat Credit Rules, 2004 respectively introduced vide Notifications No.30/06-NT and 31/06-NT dated 30.12.2006 and the Notification No.32/2006 dated 30.12.2006 as ultra vires Section 37 of the Central Excise Act, 1944 and Articles 14, 19(1)(g), 265 and 300A of the Constitution of India insofar as the said provisions and notification propose to penalise the petitioner insofar as the petitioner is concerned.

For the Petitioner : No appearance

For the Respondents : No appearance

ORDER

(Made by the Hon'ble Chief Justice)

On 14.03.2024, we had passed the following order:

"None appears for the petitioner.

If on the next date none appears for the petitioner, the matter would be dismissed.

List the matter on 22.03.2024."



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2. Today also, none appears for the petitioners. The writ petitions are dismissed. There shall be no order as to costs.

(S.V.G., CJ.)

(D.B.C., J.)

22.03.2024

Index : Yes/No
Neutral Citation : Yes/No

kpl

To

1. The Secretary to Government
Department of Revenue
North Block
New Delhi 110 001.
2. The Chief Commissioner of Central Excise
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THE HON'BLE CHIEF JUSTICE
AND
D.BHARATHA CHAKRAVARTHY, J

(kpl)

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