IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.10.2024

CORAM :

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

W.P.Nos.14520 and 14521 of 2010
and MP.Nos.1 and 2 of 2010

M/s.Mando India Ltd.,
Represented by its Authorised Signatory
F 64, Sipcot Industrial Park, Irrugattukottai,
Sriperumbudur Taluk – 602 117 ... Petitioner in both WPs

vs

1.Union of India
through the Secretary, Ministry of Finance,
Department of Revenue North Block,
New Delhi – 110 001.

2.Member (Central Excise)
Central Board of Excise & Customs,
Government of India, Ministry of Finance
Department of Revenue, New Delhi 110 001.

3.Chief Commissioner of Central Excise & Customs,
26/1, Mahatma Gandhi Road,
Nungambakkam, Chennai-600 034.

4.Commissioner of Central Excise,
Chennai IV Commissionerate,
MHU, Complex, Nandanam,
Chennai-600 035. .. Respondents in both WPs

Prayer in WP.No.14520 of 2010: Writ Petition filed under Article 226 of the Constitution of India praying to issue a writ of Certiorarified Mandamus calling for the records and proceedings pertaining to the impugned order F.No.267/14/2010-CXs, dated 28.6.2010 passed by the Member (Central Excise) Central Board of Excise and Customs, the 2nd Respondent herein, and quash the same and consequently direct the Respondents to allow the petitioners to make monthly payment of Central Excise duty on the goods removed in terms of rule 8 of the Central Excise Rules 2002 and to utilize the Cenvat credit in terms of rule 3(4) of the Cenvat Credit rules, 2004.

Prayer in WP.No.14521 of 2010: Writ Petition filed under Article 226 of the Constitution of India praying to issue a writ of Declaration declaring the provisions of rule 12CC of the Central Excise Rules, 2002 as well as rule 12AA of the Cenvat Credit Rules, 2004 along with the notification No.32/2006-CE (N.T) dated 30.12.2006 are ultra vires of the Central Excise Act 1944: until 8-5-2010 the date on which the amendment to section 37 is made inserting of Clause (xiiia) under Sub-Section (1) of Section 37 of the Central Excise Act, 1944, providing for withdrawal of facilities or imposition of restriction on manufacturer for dealing with evasion of duty or misuse of CENVAT credit.

(In both WPs)

For Petitioner : Ms.Manasa
for Mr.Lakshmikumaran

For Respondents: No Appearance

COMMON ORDER

(Order of the Court was made by Dr.ANITA SUMANTH.,J.)

Ms.Manasa, learned counsel appearing on behalf of Mr.Lakshmikumaran, learned counsel on record for the petitioner reports instructions from the assessee to the effect that both the writ petitions have been rendered infructuous.

2.She has also placed a copy of the instructions from the petitioner on file, recording which, both the writ petitions are dismissed as infructuous. No costs. Connected miscellaneous petitions are closed.

[A.S.M., J]　　[G.A.M., J]
15.10.2024

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

To

1.The Secretary,
Ministry of Finance, Department of Revenue North Block,
New Delhi – 110 001.

2.Member (Central Excise)
Central Board of Excise & Customs,
Government of India, Ministry of Finance
Department of Revenue, New Delhi 110 001.

3.Chief Commissioner of Central Excise & Customs,
26/1, Mahatma Gandhi Road,
Nungambakkam,
Chennai-600 034.

4.Commissioner of Central Excise,
Chennai IV Commissionerate,
MHU, Complex,
Nandanam,
Chennai-600 035.

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

vs

W.P.Nos.14520 and 14521 of 2010
and MP.Nos.1 and 2 of 2010

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