



W.A.Nos.989 and 990 of 2018

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.08.2024

CORAM :
THE HONOURABLE MR.JUSTICE R. SURESH KUMAR
AND
THE HONOURABLE MR.JUSTICE C. SARAVANAN

W.A.Nos.989 and 990 of 2018

1. Union of India
Rep. By Secretary
Ministry of Finance, Govt. of India
South Block, New Delhi.
2. The Commissioner of Central Excise – Coimbatore
Race Course Road, Coimbatore.
3. The Superintendent of Central Excise
Erode Range, Erode. .. Appellants in both W.As
Vs.

M/s. Sree Suryodaaya Textile Processing
50-A, Mudali Thottam
Soolai, V. Chatram
Erode – 638 004. .. Respondent in both W.As

Prayer in W.A.No.989 of 2018: Appeal filed under Clause 15 of the Letter Patent, against the order dated 22.07.2009 in W.P.No.20320 of 1999;

Prayer in W.A.No.990 of 2018: Appeal filed under Clause 15 of the Letter Patent, against the order dated 22.07.2009 in W.P.No.20321 of 1999.

For the Appellants
in both W.As : Mr.A.P.Srinivas

For the Respondent
in both W.As : No Appearance



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COMMON JUDGMENT

(Order of the Court was made by C. SARAVANAN, J.)

This writ appeal rise against the order passed by the learned

Single Judge in W.P.No.20320 of 1999.

2. By the aforesaid order, this Court had allowed the writ petition filed by the respondent. Aggrieved by the same, the Revenue is in appeal before this Court.

3. The dispute pertains to levy of Central Excise Duty under Section 3(A) of the Central Excise Act, 1944, r/w the relevant notification issued in the year 1998. Earlier, this Court allowed the writ petition filed by one of the assessee, namely, **Beauty Dyers vs. Union of India¹**, which decision was affirmed by the Division Bench of this Court in W.A.Nos.2366 to 2369 of 2022 on 18.07.2008. Similar issue came up before this Court. Recording the same, this Court had passed the order on 22.07.2009, which is impugned herein.

4. The learned Single Judge has referred to the above cited decision of the Division Bench and also the decision of the Hon'ble Supreme Court of India. This view is also reiterated by the Division

¹ 2004 (166) E.L.T. 27 (Mad.)



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Bench of this Court in its order dated 16.02.2023 in W.A.Nos.2512 to 2523 of 2012, 645 to 652, 968 and 969 of 2018.

5. In view of the above, this appeal is liable to be dismissed.

It is accordingly dismissed. There shall be no order as to costs.

(R.S.K., J.) (C.S.N, J)
16.08.2024

Neutral Citation:Yes/No

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R. SURESH KUMAR, J.
AND
C. SARAVANAN, J.

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