



W.P.(MD) No.2130 of 2020

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 02.04.2024

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.(MD) No.2130 of 2020
and
W.M.P.(MD) No.1794 of 2020**

A.Kanagaraj

... Petitioner

/vs./

The Deputy Commissioner of GST & Central Excise,
Office of the Deputy Commissioner of GST & Central Excise,
I-Division,
1st Floor, B Wing,
No.1, Williams Road, Cantonment,
Trichy 620 001,
Trichy District.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for the records relating to the order in C.No.V/ST/15/5/2017-ST Adj/324 dated 30.11.2017 passed by the respondent and quash the same.

For Petitioner : Mr.B.Rajesh Saravanan



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For Respondent : Mr.N.Dilip Kumar
Standing Counsel

ORDER

The petitioner has filed this writ petition for a Certiorari to call for the records relating to the order in C.No.V/ST/15/5/2017-ST Adj/324 dated 30.11.2017 passed by the respondent and to quash the same.

2.Al though there is a request for adjournment on the ground that the bundle has been misplaced, I am of the view that the writ petition itself is not maintainable, as the petitioner had an alternate remedy against the impugned order in C.No.V/ST/15/05/2017 – ST Adj/324 dated 30.11.2017. The petitioner has an appellate remedy before the Commissioner of GST and Central Excise (Appeals) at Coimbatore.

3.Considering the same, this Writ Petition is dismissed with liberty to the petitioner to file statutory appeal before the appellate Commissioner within a period of 30 days from the date of receipt of a copy of this order subject to pre-deposit of amount as contemplated under Finance Act, 1994. No costs.



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Consequently, connected Miscellaneous Petition is closed.

Index : Yes / No
Internet : Yes / No
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C.SARAVANAN, J.

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