



W.P.(MD) No.4442 of 2018

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 10.06.2024

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD)No.4442 of 2018

and

W.M.P.(MD)Nos.4535 and 4536 of 2018

Shri.U.Maruthupandian,
Formerly Partner,
M/s.Unitech Associates,
No.12A, Rajendran Compound,
Maruthupandian Nagar 4th Street,
Madurai – 2,
New Address No.8, Park Town 2nd Street,
P & T Nagar, Madurai – 625 017.

... Petitioner

Vs.

- 1.The Commissioner of Cen. Excise and Service Tax,
Office of the Central Excise and Service Tax,
Madurai II Division, North Zone,
Madurai – 625 002.
- 2.The Assistant Commissioner of Cen. Excise and Service Tax,
Office of the Central Excise and Service Tax,
Madurai II Division, North Zone,
Madurai – 625 002.
- 3.Rajaguru,
The Superintendent of Cen. Excise and Service Tax,
Office of the Central Excise and Service Tax,
Madurai II Division, North Zone,
Madurai – 625 002.



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4.Asok Raja,

The Superintendent of Cen. Excise and Service Tax,
Office of the Central Excise and Service Tax,
Madurai II Division, North Zone,
Madurai – 625 002.

... Respondents

Prayer: Writ Petition filed under Article 226 of Constitution of India for issuance of a Writ of Certiorarified Mandamus, to call for the records of the second respondent vide its order No.SCN No.14/2015-ST dated 23.04.2015 file No.V/ST/15/25/2015-adjin, on 24.07.2017 received by the petitioner on 29.07.2017 and quash the same.

For Petitioner : No Appearance

For R1 and R2 : Mr.R.Nandhakumar
Senior Standing Counsel

For R3 : Mr.B.Vijaykarthikeyan

For R4 : Mr.K.Anna

ORDER

When the Writ Petition was taken up for hearing on 23.04.2024, there was no representation on behalf of the petitioner. Hence, the Writ Petition was directed to be listed today under the caption "for dismissal"

2. Today, when the matter was taken up for hearing, there was no representation on behalf of the petitioner. It appears that the petitioner is no longer interested in pursuing with the remedy. Therefore, this Writ



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Petition stands disposed of with liberty to the petitioner to file a statutory appeal before the Appellate Commissioner within a period of 30 days from the date of receipt of a copy of this order. Such an appeal is being filed within such time together with necessary pre-deposit, the Appellate Commissioner shall entertain the appeal without reference to the period of limitation. No costs. Consequently, connected Miscellaneous Petitions are closed.

Index : Yes/ No
Neutral Citation: Yes / No
Speaking Order / Non-Speaking Order

10.06.2024

To

- 1.The Commissioner of Cen. Excise and Service Tax,
Office of the Central Excise and Service Tax,
Madurai II Division, North Zone,
Madurai – 625 002.
- 2.The Assistant Commissioner of Cen. Excise and Service Tax,
Office of the Central Excise and Service Tax,
Madurai II Division, North Zone,
Madurai – 625 002.



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C.SARAVANAN, J.

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