



W.P.(MD).No.26469 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 05.11.2024

CORAM

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD).No.26469 of 2024

and

W.M.P.(MD)No.22416 of 2024

Sri Jeyaram Company,
Represented by its Partner,
N.Sankaralingam,
No.170/4, Alangulam Road,
Chatrapatti,
Virudhunagar District – 626 102.

...Petitioner

Vs

The Superintendent of CGST & Central Excise,
Rajapalayam-II Range,
1/15, Shenbagathoppu Road,
Rajapalayam – 626 117,
Virudhunagar District.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Certiorari, calling for the records pertaining to the impugned order passed by the respondent vide his order in original No. 37/SUPDT/CGST/2023/RJPM Range-II dated 29.08.2024 (Tax Period: 2019-2020) and quash the same as it is unlawful, without any jurisdiction and barred by limitation.



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For Petitioner : Mr.R.D.Ganesan

For Respondent : Mr.R.Gowrishankar
Senior Standing Counsel

ORDER

Heard Mr.R.D.Ganesan, learned counsel for the petitioner and Mr.R.Gowrishankar, learned Senior Standing Counsel for the respondent.

2. The present Writ Petition is filed challenging the order in original passed by the respondent dated 29.08.2024 for the period 2019-2020.

3. The learned Senior Standing Counsel for the respondent would submit that an appeal can be preferred against the order impugned passed by the respondent herein which is appealable to the Additional Commissioner / Joint Commissioner and Central Excise (Appeals).



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4. The learned counsel appearing for the petitioner would vehemently contend that the impugned order has been passed without proper enquiry or verification of records. He would also place reliance upon the judgments to drive home his contentions on the manner in which the order impugned had been passed.

5. A reading of the impugned order would not indicate that the respondent without considering the petitioner's reply, had passed the impugned order. If the order impugned is erroneous, the only remedy is to file an appeal before the authority concerned. This Court cannot ordinarily entertain the Writ Petition when an efficacious appeal remedy is available to the petitioner. In the present case, the authority had provided an opportunity to the petitioner which has also been responded to the petitioner and a detailed order had been passed rejecting the contention of the petitioner. In such circumstances, I do not find any impelling circumstances to interfere with the order impugned in the Writ Petition.



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6. In view of the same, the Writ Petition stands dismissed. This Court without venturing into the merits of the order impugned, grants liberty to the petitioner to file an appeal as available to him in the manner known to law. No costs. Consequently, connected miscellaneous petition is closed.

05.11.2024

NCC:yes/no
Index:yes/no
Internet:yes/no
Nsr

Note: Registry is directed to return the original impugned order to the petitioner after retaining a copy of the same.

To:

The Superintendent of CGST & Central Excise,
Rajapalayam-II Range,
1/15, Shenbagathoppu Road,
Rajapalayam – 626 117,
Virudhunagar District.



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K.KUMARESH BABU, J.

Nsr

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