IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.01.2025

CORAM :

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

Writ Appeal No.260 of 2013
and
CMP No.27358 of 2024

1. The Commissioner of Central Excise,
   Chennai -IV Commissionerate,
   MHU Complex, V Floor,
   692, Mount Road, Nandanam,
   Chennai – 600 035.

2. The Deputy Commissioner of Central Excise,
   Chennai -IV Commissionerate,
   Poonamallee Division,
   C-48, TNHB Building, Anna Nagar,
   Chennai – 600 040.

.. Appellants

vs

1. M/s. Orchid Health Care
   (A Division of Orchid Chemicals & Pharmaceuticals Ltd.,
   represented by its Executive Director (Designation)
   B3/B6/B11/B14, SIPCOT Industrial Estate,
   Irungattukottai, Sriperumbudur,
   Kancheepuram – 602 105
   Tamilnadu.

2. Union of India,
   represented by Joint Secretary,
   Finance Department, 14,HUDCO Vishala Building,

B Wing, 6th Floor, Bhikaji Cama Place,
New Delhi – 110 066.

3. The Commissioner of Central Excise (Appeals),
   Nungambakkam, Chennai – 600 034.

.. Respondents

Prayer : APPEAL filed under Clause 15 of the Letters Patent against order dated 30.11.2012 passed in W.P.No.5667 of 2012 on the file of this Court.

For Appellant	:	Mr.A.P.Srinivas Senior Standing Counsel
For Respondents	:	Mr.Raghav Rajeev for M/s.Lakshmi Kumaran & Sridharan Associates – R1 No appearance – R2 and R3

JUDGMENT

(Delivered by Dr.ANITA SUMANTH.,J)

Read this order in continuation of and in conjunction with orders dated 19.11.2024 and 12.12.2024, extracted below:

19.11.2024:

After some hearing, parties have arrived at a consensus. Mr.A.P.Srinivas, learned Senior Standing Counsel for appellants would submit that post the order passed by the Revisional Authority, the amount has been credited to CENVAT account of the respondent. They are unsure as to whether credit has been availed by the respondent thus far.

2. Learned counsel for the respondent would seek an opportunity to verify this aspect of the matter and if the credit has not been availed, to file an application seeking

transfer of the amount to GST Electronic Credit Ledger under the GST Act.
3. Application, if any, may be filed within a period of one week from today.
4. List on 28.11.2024.

12.12.2024:
Read this in continuation of and in conjunction with the order dated 19.11.2024.
2. Though the respondent was given an opportunity to file an application seeking transfer of the amount to GST Electronic Credit Ledge under the GST Act, today, when the matter is taken up, learned counsel for the respondent has no idea as to whether such an application has been filed.
3. List on 07.01.2025.

2. The assessee has sent an application only on 03.01.2025 before the officer and that too by registered post. We are not entirely convinced that the assessee is really interested in pursuing the matter as the trajectory that the matter has taken before us does not indicate so. In any event, seeing as the application is stated to have been sent by registered post only on 03.01.2025, we do not propose to keep this writ appeal pending any further but leave it to the assessee to pursue the same before the authorities.

3. It is made clear that the application, if and when received, shall be disposed in accordance with law and taking into account order dated 20.12.2011 passed by the revisional authority, after hearing the assessee, within a period of four (4) weeks from date of receipt of the same.

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

4. This Writ Appeal is closed, as also the connected Miscellaneous Petition. No costs.

[A.S.M., J] [G.A.M., J]
07.01.2025

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

To

1. Union of India,
   represented by Joint Secretary,
   Finance Department, 14,HUDCO Vishala Building,
   B Wing, 6th Floor, Bhikaji Cama Place,
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2. The Commissioner of Central Excise (Appeals),
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