



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-04-2025

WEB COPY

CORAM

THE HONOURABLE DR JUSTICE ANITA SUMANTH

AND

THE HONOURABLE MR.JUSTICE C.KUMARAPPAN

WP No. 12281 of 2002

AND

WP NO. 12282 OF 2002

1. Kansai Nerolac Paints Ltd.,
142, Thiruporur High Road,
Perungudi, Chennai.96.

Petitioner(s)

Vs

1. The Asst Commissioner Of
Central Excise, Chrompet Division,
Chennai.18.

2.The Commissioner Of Central
Excise (appelas), 121,
Mahatma Gnadhi Salai, Chennai.34.

3.The Secretary To Govt Of India
Dept Of Revenue, Ministry Of
Finance, New Delhi.

Respondent(s)

WP No. 12282 of 2002



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142, Thiruporur High Road,
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Petitioner(s)

Vs

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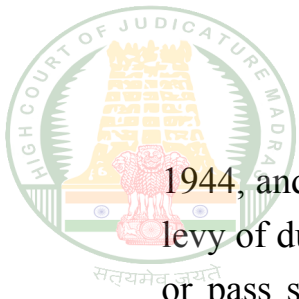
PRAYER

To issue a Writ of Certiorari, of any other appropriate Writ, Order, or Direction under Article 226 of the Constitution of India, quashing the orders of the 1st respondent herein, in Order No.48/2001 dated 22.12.001, or pass such further or other orders, as may deemed fit and proper, in the circumstances of the case and thus render justice.

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PRAYER

To issue a Writ of Declaration, or any other appropriate Writ, Order or direction under article 226 of the Constitution of India, declaring Rule 57AB(1b), inserted by Notification No.27/2000 C.E (N.T) dated 31.03.2000, and Rule 57AB(1C), inserted by Notification No.6/2001 dated 1.3.2001, of the Central Excise Rules, 1944, as ultra vires and repugnant to the Central Excise Act.



1944, and violative of Article 265 of the Constitution of India, in relation to the levy of duty of Excise on inputs cleared, in so far as the petitioner is concerned, or pass such further or other orders, as may be deemed fit and proper in the circumstances of the case, and thus render justice.

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For Petitioner(s): No Appearance For The
Petitioner

For Respondent(s): No Appearance For The
Respondents

COMMON ORDER

(Order of the Court was made by Anita Sumanth J.)

This matter had come up for hearing on 27.03.2025 when the petitioner was called absent. Hence, it was directed to be listed today under the caption 'for dismissal', when also, the petitioner is called absent. Hence, these Writ Petitions are dismissed for non-prosecution. No costs.

(ANITA SUMANTH J.)(C.KUMARAPPAN J.)

sl

04-04-2025

Index:No

Speaking order

Internet:Yes

Neutral Citation:Yes



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ANITA SUMANTH J.
AND
C.KUMARAPPAN J.

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To

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