IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-04-2025

CORAM

THE HONOURABLE DR JUSTICE ANITA SUMANTH
AND
THE HONOURABLE MR.JUSTICE C.KUMARAPPAN

WP No. 13513 of 2002
AND WP NO. 13514 OF 2002

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

Petitioner(s)

Vs

1. The Assistant Commissioner Of
Central Excise Chrompet Dvn
Chennai-18

2.The Commissioner Of Central
Excise(appeals)121 Mahatama Gandhi
Salai Chenbnai-34

3.Union Of India
Rep By The Secry To Govt
Department Of Revenue Ministry
Of Finance New Delhi

Respondent(s)

WP No. 13514 of 2002

1. Goodlass Nerolac Paints Ltd

Petitioner(s)

Vs

1. The Assistant Commissioner Of Central Excise Chrompet Dvn Chennai-18

2.The Commissioner Of Central Excise(appeals)121 Mahatama Gandhi Salai Chenbnai-34

3.Union Of India Rep By The Secry To Govt Department Of Revenue Ministry Of Finance New Delhi

Respondent(s)

WP No. 13513 of 2002

PRAYER

To call for the records in the files of the 1st respondent herein, in Order No.51/2001 dated 29.01.2002 . So for the reasons stated in the accompanying affidavit, it is prayed that this Honourable High Court may be pleased to call for the records on the files of issued under the Central Excise Act, 1944 and to issue a Writ of Certiorari, or 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.51/2001 dated 29.01.2002, or pass such further or others, as may be deemed fit and proper, in the circumstances of the case, and thus render justice.

WP No. 13514 of 2002

PRAYER

To issue a Writ of Declaration, or any other appropriate Writ, Order, or direction under Article 226 of the Constitution of India, declaring the words, Explanation -When inputs or capital goods are removed from the factory, the manufacturer of the final products shall pay the appropriate duty of excise leviable thereon as if such inputs or capital goods have been manufactured in the said factory, in

Rule 57AB(1)(b), in the Central Excise Rules, 1944, inserted by notification 27/2000 C.E.(N.T) 31.03.2000 as ultra vires, and repugnant to the Central Excise Act, 1944. and violative of the Article 265 of the Constitution of India, in relation to the levy of excise duty, on imputs cleared, in so far as the petitioners are 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.

WP No. 13513 of 2002

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

ANITA SUMANTH J.
AND
C.KUMARAPPAN J.

sl

WP Nos. 13513 & 13514 of 2002

To

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