



W.P.Nos. 7961, 7962 & 7963 of 2007

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.02.2025

WEB COPY

CORAM :

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

W.P.Nos. 7961, 7962 & 7963 of 2007
M.P.Nos. 1,1,1,2,2,2,3,3,3,4,4,4 of 2007 & 1,1,1 of 2008

M/s Sri Ranganathar Industries Pvt Ltd,
Unit I, 12/45, Thadagam Road,
Edayarpalayam Post,
Coimbatore – 641 025.

.. Petitioner
in WP 7961/07

M/s. Sri Ranganathar Industries Pvt Ltd.,
Unit II, 7/79, Arasur,
Coimbatore 641 407

.. Petitioner
in WP 7962/07

M/s. Flow Link Systems Pvt Ltd.,
SF No. 189/1A-1C & SF no. 166, Uthupalayam,
Arasur Village,
Coimbatore – 641 407.

.. Petitioner
in WP 7963/07

VS

- 1.The Secretary to the Government,
Dept. of Revenue, North Block,
New Delhi – 110 001.
- 2.The Chief Commissioner of Central Excise,
6/7, ATD Street,
Race Course Road, Coimbatore – 641 018.
- 3.The Commissioner of Central Excise,
6/7, ATD Street,
Race Course Road, Coimbatore – 641 018.

.. Respondents
in all WPs



W.P.Nos. 7961, 7962 & 7963 of 2007

DR. ANITA SUMANTH.,J.

and

C.KUMARAPPAN.,J.

Prayer : Writ Petitions filed under Article 226 of the Constitution of India praying to issue a writ of declaration, declaring provisions under Rule 12AA, 12CC of the Central Excise Rules, 2022 / Cenvat Credit Rules, 2004 introduced vide Notifications No.30/06-NT and 31/06-NT dated 30.12.2006 and the Notification No.32/2006 dated 30.12.2006, as ultra vires Section 37 of the Central Excise Act, 1944 and Articles 14, 19 (1)(g), 265 and 300A of the Constitution of India in so far as the said provisions and notification propose to penalize the petitioner.

For Petitioner : Mr.T.Ramesh
(in all writ petitions)

For Respondents : Mr.T.Ramesh Kutty
and Mr.B.Sivaraman
(in all writ petitions)

COMMON ORDER

(Order of the Court was made by Dr. ANITA SUMANTH.,J)

Mr.T.Ramesh, learned counsel on record for the petitioner, makes an endorsement to the effect that the petitioner does not wish to pursue these writ petitions. Recording the same, these writ petitions are dismissed as infructuous. No costs. Connected MPs are closed.

[A.S.M., J] [C.K., J]
04.02.2025

Index:Yes/No

Neutral Citation:Yes

ssm

To

- 1.The Secretary to the Government,
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6/7, ATD Street, Race Course Road, Coimbatore – 641 018.
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