



W.P.Nos.2755 & 2756 of 2004

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.04.2025

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CORAM :

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

W.P.Nos. 2755 & 2756 of 2004

W.P.No. 2755 of 2004

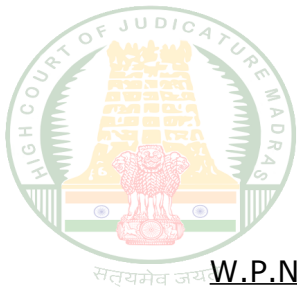
M/s Kamar Chemicals & Industries Ltd.,
Plot No.56A, Sipcot Industrial Complex,
Ranipet, 632 403.

.. Petitioner

VS

- 1.Union of India
Rep. by its Secretary,
Ministry of Finance, Department of Revenue
Central Block, New Delhi – 1.
- 2.Chairman,
Central Board of Excise & Customs,
North Block, New Delhi – 1.
- 3.Commissioner of Central Excise (Appeals)
No.121, Nungambakkam High Road,
Chennai – 34.
- 4.Deputy Commissioner of Central Excise,
Ranipet Division, SIPCOT,
Ranipet – 632 403.
- 5.Superintendent of Central Excise,
Ranipet Division, SIPCOT,
Ranipet 632 403.

.. Respondents



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M/s Kamar Chemicals & Industries Ltd.,
Plot No.56A, Sipcot Industrial Complex,
Ranipet, 632 403.

.. Petitioner

vs

1.Commissioner of Central Excise (Appeals)
No.121, Nungambakkam High Road,
Chennai – 34.

2.Deputy Commissioner of Central Excise,
Ranipet Division, SIPCOT,
Ranipet – 632 403.

.. Respondents

Prayer in W.P.No.2755 of 2004: Writ petition filed under Article 226 of the Constitution of India praying to issue a writ of declaration declaring Rule 7A of the Service Tax Rules 1994 as null and void and ultravires of the Constitution insofar the petitioner company is concerned.

Prayer in W.P.No.2756 of 2004 : Writ Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari by calling for the records of the first respondent culminating in the order No.136/02 M III dated 31.10.2002 issued from File No.99/02 M III and quash the same herein and thus render justice.

For Petitioner : Mr.S.Murugappan
(in both WPs)

For Respondents : Mr.A.P.Srinivas
Senior Standing Counsel
(in both WPs)

COMMON ORDER

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

Mr.X.Anugrahan, learned counsel, from the office of Mr.S.Murugappan, makes an endorsement to the effect that the writ of declaration is not pursued at this distance in time. Hence and recording the endorsement, W.P.No. 2755 of 2004 is dismissed as withdrawn leaving



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the question raised in the matter open.

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2. As far as W.P.No.2756 of 2004 is concerned, the challenge is to an order passed by the Commissioner of Central Excise (Appeals) dated 30.10.2002. Mr.Murugappan, would only plead that the assessee be permitted to avail appellate remedy and Mr.Srinivas, learned Senior Standing Counsel for the Department does not object to the request made. Hence, liberty is granted to the petitioner if it is so inclined, to challenge appellate order dated 30.10.2002 before the CESTAT. If appeal is filed within a period of four weeks from today then the Registry of CESTAT shall take on record the same without reference to limitation but ensuring compliance with all other preconditions, including pre-deposit and the CESTAT shall dispose the same, expeditiously, and in accordance with law. W.P.No.2756 of 2004 is dismissed though with liberty. There shall be no order as to costs.

[A.S.M., J] [C.K., J]
04.04.2025

Index:Yes/No
Neutral Citation:Yes
ssm

To

1.The Secretary,
Union of India
Ministry of Finance, Department of Revenue
Central Block, New Delhi – 1.

2.The Chairman,
Central Board of Excise & Customs,
North Block, New Delhi – 1.

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3.The Commissioner of Central Excise (Appeals)
No.121, Nungambakkam High Road,
Chennai – 34.

4.The Deputy Commissioner of Central Excise,
Ranipet Division, SIPCOT,
Ranipet – 632 403.

5.The Superintendent of Central Excise,
Ranipet Division, SIPCOT,
Ranipet 632 403.



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and
C.KUMARAPPAN.,J.

ssm

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