

W.P.Nos.26452 of 2021 etc., batch

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Reserved on	29.08.2024
Pronounced on	20.02.2025

CORAM :

THE HONOURABLE MR. JUSTICE C.SARAVANAN

W.P.Nos.26452, 26459, 26464, 26466, 26468, 26470, 26474, 26478, 26480,
26481, 26530, 26533, 26536, 26539, 26540, 26542, 26543, 26544,
26546, 26688, 26689, 26691, 26695, 26696, 26697, 26698, 26700,
26701, 26703, 26704, 26707, 26709, 26710, 26711, 26712, 26713,
26716, 26718, 26720, 26731, 26734, 26740, 26741, 26744, 26745,
26747, 26748, 26751, 26752, 26816, 26819, 26821, 26822, 26824,
26826, 26827, 26831, 26833 and 26836 of 2021

and

W.M.P.Nos.27916, 27919, 27922, 27923, 27925, 27926, 27928, 27929, 27930,
27931, 27983, 27987, 27990, 27994, 27995, 27998, 27999, 28000,
28001, 28130, 28131, 28132, 28137, 28136, 28138, 28139, 28143,
28141, 28144, 28145, 28146, 28148, 28150, 28149, 28151, 28152,
28154, 28155, 28158, 28165, 28167, 28174, 28176, 28179, 28180,
28181, 28183, 28185, 28188, 28257, 28260, 28263, 28265, 28267,
28270, 28272, 28274, 28278 and 28285 of 2021

W.P.No.26452 of 2021:-

M/s.Computer Graphics Limited,
 Represented by its Director,
 No.46, TTK Road,
 Alwarpet,
 Chennai – 600 018.

... Petitioner

Vs.

1.The Commissioner of Central Excise Chennai – II,
 Chennai – II Commissionerate,
 MHU Complex,
 Nandanam,
 Chennai – 600 035.



W.P.Nos.26452 of 2021 etc., batch

2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.21/2007** dated **09.04.2007** issued by the 2nd Respondent.

W.P.No.26459 of 2021:-

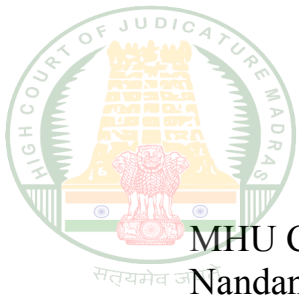
M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner

Vs.

1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,



W.P.Nos.26452 of 2021 etc., batch

MHU Complex,
Nandanam,
Chennai – 600 035.

3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.22/2007** dated **09.04.2007** issued by the 2nd Respondent.

W.P.No.26464 of 2021:-

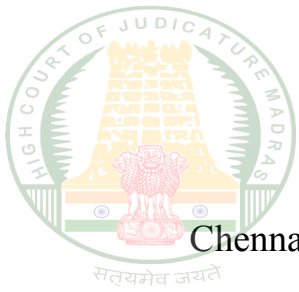
M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner

Vs.

1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,



W.P.Nos.26452 of 2021 etc., batch

Chennai – 600 035.

WEB COPY

3. The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.23/2007** dated **09.04.2007** issued by the 2nd Respondent.

W.P.No.26466 of 2021:-

M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner

Vs.

1. The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
2. The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.



W.P.Nos.26452 of 2021 etc., batch

3. The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.24/2007** dated **09.04.2007** issued by the 2nd Respondent.

W.P.No.26468 of 2021:-

M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

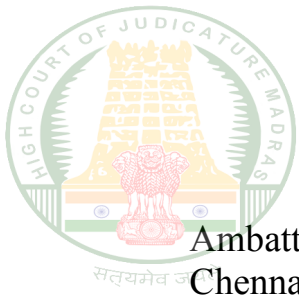
... Petitioner

Vs.

1. The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

2. The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

3. The Assistant Commissioner of CGST and Central Excise,



W.P.Nos.26452 of 2021 etc., batch

Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.54/2007** dated **11.05.2007** issued by the 2nd Respondent.

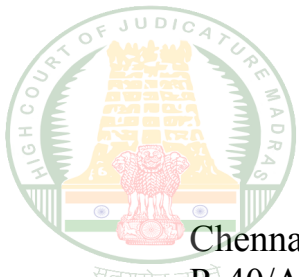
W.P.No.26470 of 2021:-

M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner

Vs.

- 1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
- 2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
- 3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,



W.P.Nos.26452 of 2021 etc., batch

Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.55/2007** dated **11.05.2007** issued by the 2nd Respondent.

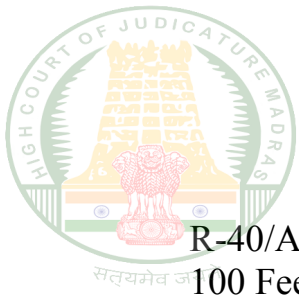
W.P.No.26474 of 2021:-

M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner

Vs.

- 1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
- 2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
- 3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,



W.P.Nos.26452 of 2021 etc., batch

R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.25/2007** dated **09.04.2007** issued by the 2nd Respondent.

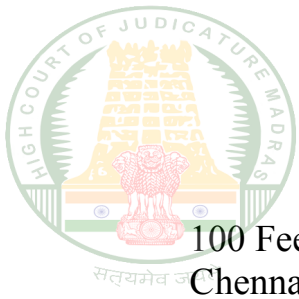
W.P.No.26478 of 2021:-

M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner

Vs.

- 1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
- 2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
- 3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,



W.P.Nos.26452 of 2021 etc., batch

100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

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Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.56/2007** dated **11.05.2007** issued by the 2nd Respondent.

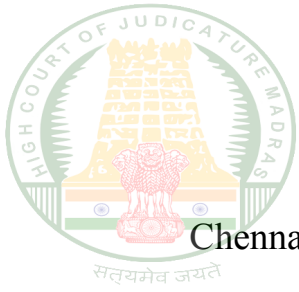
W.P.No.26480 of 2021:-

M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner

Vs.

- 1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
- 2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
- 3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),



Chennai – 600 037.



W.P.Nos.26452 of 2021 etc., batch

... Respondents

WEB COPY

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.30/2007** dated **09.04.2007** issued by the 2nd Respondent.

W.P.No.26481 of 2021:-

M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner

Vs.

- 1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
- 2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
- 3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents



W.P.Nos.26452 of 2021 etc., batch

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.26/2007** dated **09.04.2007** issued by the 2nd Respondent.

W.P.No.26530 of 2021:-

M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner

Vs.

- 1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
- 2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
- 3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents



W.P.Nos.26452 of 2021 etc., batch

Prayer: Writ Petition filed under Article 226 of the Constitution of India for

issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.27/2007** dated **09.04.2007** issued by the 2nd Respondent.

W.P.No.26533 of 2021:-

M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner

Vs.

1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for



W.P.Nos.26452 of 2021 etc., batch

issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding

with the adjudication and passing orders in **Show Cause Notice No.28/2007**

dated **09.04.2007** issued by the 2nd Respondent.

W.P.No.26536 of 2021:-

M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner

Vs.

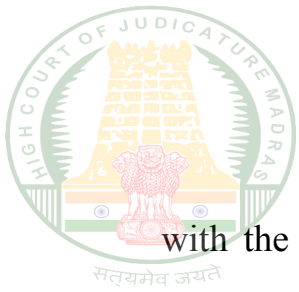
1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for
issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding



W.P.Nos.26452 of 2021 etc., batch

with the adjudication and passing orders in **Show Cause Notice No.29/2007**

WEB COPY dated **09.04.2007** issued by the 2nd Respondent.

W.P.No.26539 of 2021:-

M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner

Vs.

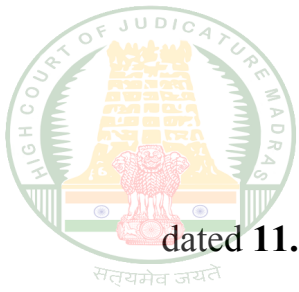
1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for
issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding
with the adjudication and passing orders in **Show Cause Notice No.53/2007**



W.P.Nos.26452 of 2021 etc., batch

dated **11.05.2007** issued by the 2nd Respondent.

WEB (W.P.No.26540 of 2021:-

M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner

Vs.

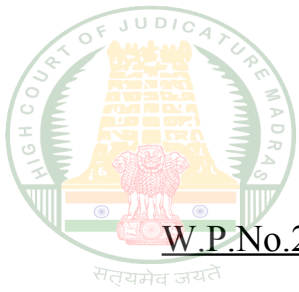
1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.59/2007** dated **11.05.2007** issued by the 2nd Respondent.



W.P.Nos.26452 of 2021 etc., batch

W.P.No.26542 of 2021:-

WEB

M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner

Vs.

1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.58/2007** dated **11.05.2007** issued by the 2nd Respondent.

W.P.No.26543 of 2021:-



W.P.Nos.26452 of 2021 etc., batch

WEB COPY
M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner

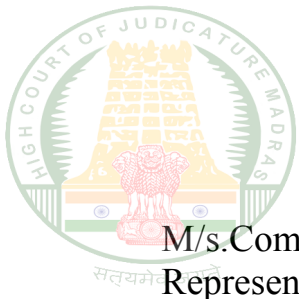
Vs.

- 1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
- 2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
- 3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.60/2007** dated **11.05.2007** issued by the 2nd Respondent.

W.P.No.26544 of 2021:-



W.P.Nos.26452 of 2021 etc., batch

M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner

Vs.

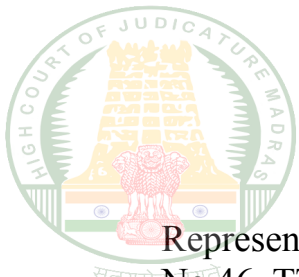
- 1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
- 2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
- 3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.61/2007** dated **11.05.2007** issued by the 2nd Respondent.

W.P.No.26546 of 2021:-

M/s.Computer Graphics Limited,



W.P.Nos.26452 of 2021 etc., batch

Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner

Vs.

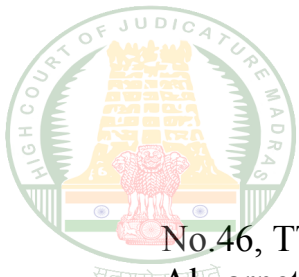
- 1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
- 2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
- 3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.57/2007** dated **11.05.2007** issued by the 2nd Respondent.

W.P.No.26688 of 2021:-

M/s.Computer Graphics Limited,
Represented by its Director,



W.P.Nos.26452 of 2021 etc., batch

No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner

Vs.

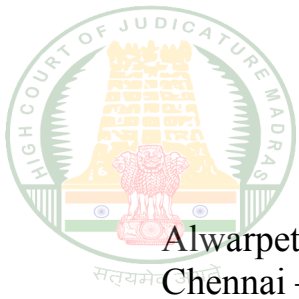
- 1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
- 2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
- 3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.47/2008** dated **28.03.2008** issued by the 2nd Respondent.

W.P.No.26689 of 2021:-

M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,



W.P.Nos.26452 of 2021 etc., batch

Alwarpet,
Chennai – 600 018.

... Petitioner

WEB COPY

Vs.

1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

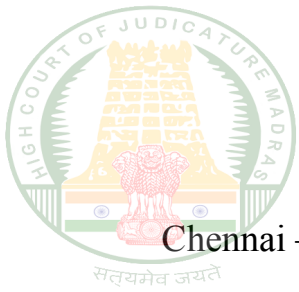
3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.104/2007** dated **05.09.2007** issued by the 2nd Respondent.

W.P.No.26691 of 2021:-

M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,



W.P.Nos.26452 of 2021 etc., batch

Chennai – 600 018.

... Petitioner

WEB COPY

Vs.

1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.116/2008** dated **18.12.2008** issued by the 2nd Respondent.

W.P.No.26695 of 2021:-

M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner



W.P.Nos.26452 of 2021 etc., batch

Vs.

WEB COPY

- 1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
- 2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
- 3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.50/2008** dated **28.03.2008** issued by the 2nd Respondent.

W.P.No.26696 of 2021:-

M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner



W.P.Nos.26452 of 2021 etc., batch

Vs.

WEB COPY

1. The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

2. The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

3. The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

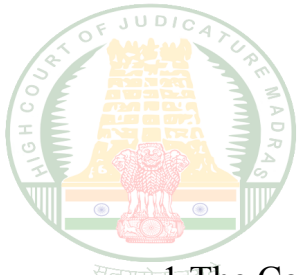
Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.103/2007** dated **05.09.2007** issued by the 2nd Respondent.

W.P.No.26697 of 2021:-

M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner

Vs.



W.P.Nos.26452 of 2021 etc., batch

1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

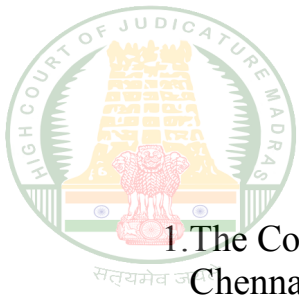
Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.101/2007** dated **05.09.2007** issued by the 2nd Respondent.

W.P.No.26698 of 2021:-

M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner

Vs.



W.P.Nos.26452 of 2021 etc., batch

1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.79/2007** dated **29.05.2007** issued by the 2nd Respondent.

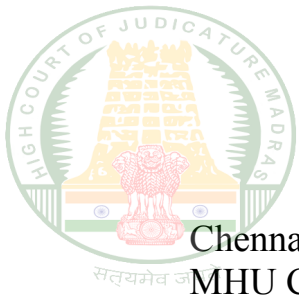
W.P.No.26700 of 2021:-

M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner

Vs.

1.The Commissioner of Central Excise Chennai – II,



W.P.Nos.26452 of 2021 etc., batch

Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.52/2008** dated **28.03.2008** issued by the 2nd Respondent.

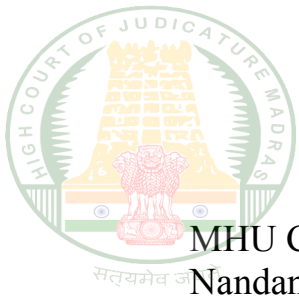
W.P.No.26701 of 2021:-

M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner

Vs.

1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,



W.P.Nos.26452 of 2021 etc., batch

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MHU Complex,
Nandanam,
Chennai – 600 035.

2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.62/2007** dated **11.05.2007** issued by the 2nd Respondent.

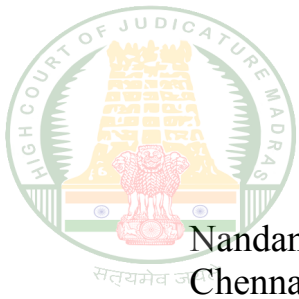
W.P.No.26703 of 2021:-

M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner

Vs.

1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,



W.P.Nos.26452 of 2021 etc., batch

Nandanam,
Chennai – 600 035.

WEB COPY

2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.76/2007** dated **29.05.2007** issued by the 2nd Respondent.

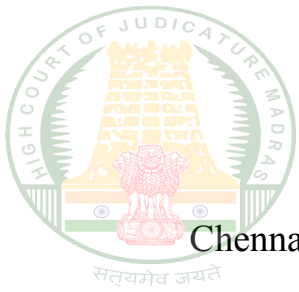
W.P.No.26704 of 2021:-

M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner

Vs.

1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,



W.P.Nos.26452 of 2021 etc., batch

Chennai – 600 035.

WEB COPY

2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.74/2007** dated **29.05.2007** issued by the 2nd Respondent.

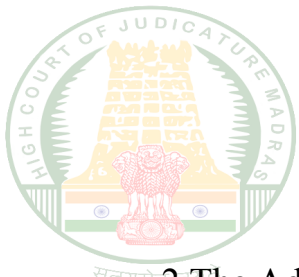
W.P.No.26707 of 2021:-

M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner

Vs.

1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.



W.P.Nos.26452 of 2021 etc., batch

2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.54/2008** dated **28.03.2008** issued by the 2nd Respondent.

W.P.No.26709 of 2021:-

M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner

Vs.

1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.



W.P.Nos.26452 of 2021 etc., batch

2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.77/2007** dated **29.05.2007** issued by the 2nd Respondent.

W.P.No.26710 of 2021:-

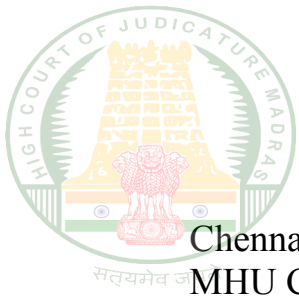
M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner

Vs.

1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

2.The Additional Commissioner of Central Excise,



W.P.Nos.26452 of 2021 etc., batch

Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.56/2008** dated **28.03.2008** issued by the 2nd Respondent.

W.P.No.26711 of 2021:-

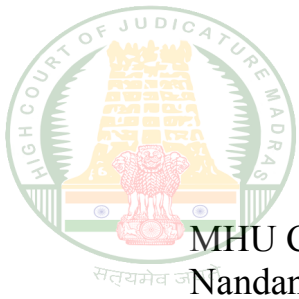
M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner

Vs.

1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,



W.P.Nos.26452 of 2021 etc., batch

MHU Complex,
Nandanam,
Chennai – 600 035.

3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.75/2007** dated **29.05.2007** issued by the 2nd Respondent.

W.P.No.26712 of 2021:-

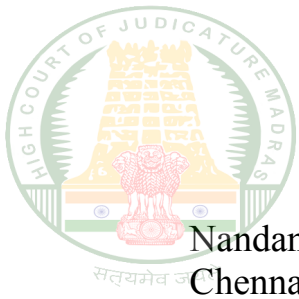
M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner

Vs.

1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,



W.P.Nos.26452 of 2021 etc., batch

Nandanam,
Chennai – 600 035.

WEB COPY

3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.45/2008** dated **28.03.2008** issued by the 2nd Respondent.

W.P.No.26713 of 2021:-

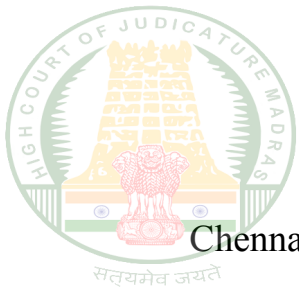
M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner

Vs.

1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,



W.P.Nos.26452 of 2021 etc., batch

Chennai – 600 035.

WEB COPY

3. The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.58/2008** dated **28.03.2008** issued by the 2nd Respondent.

W.P.No.26716 of 2021:-

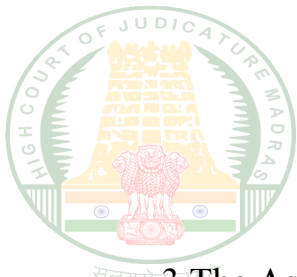
M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner

Vs.

1. The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

2. The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.



W.P.Nos.26452 of 2021 etc., batch

3. The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.107/2008** dated **03.12.2008** issued by the 2nd Respondent.

W.P.No.26718 of 2021:-

M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner

Vs.

1. The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

2. The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.



W.P.Nos.26452 of 2021 etc., batch

3. The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.117/2008** dated **18.12.2008** issued by the 2nd Respondent.

W.P.No.26720 of 2021:-

M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

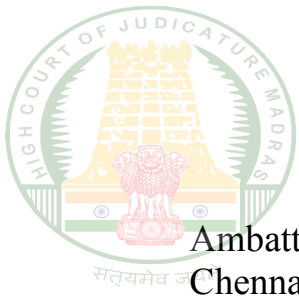
... Petitioner

Vs.

1. The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

2. The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

3. The Assistant Commissioner of CGST and Central Excise,



W.P.Nos.26452 of 2021 etc., batch

Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.108/2008** dated **03.12.2008** issued by the 2nd Respondent.

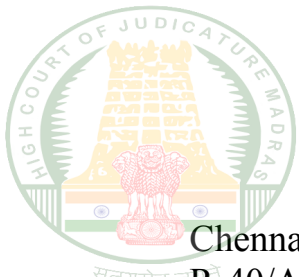
W.P.No.26731 of 2021:-

M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner

Vs.

- 1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
- 2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
- 3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,



W.P.Nos.26452 of 2021 etc., batch

Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.48/2008** dated **28.03.2008** issued by the 2nd Respondent.

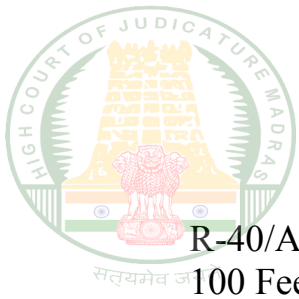
W.P.No.26734 of 2021:-

M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner

Vs.

- 1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
- 2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
- 3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,



W.P.Nos.26452 of 2021 etc., batch

R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.109/2008** dated **03.12.2008** issued by the 2nd Respondent.

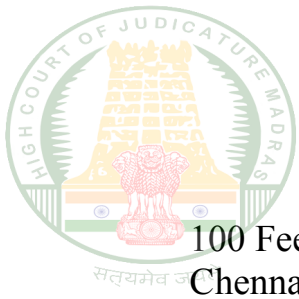
W.P.No.26740 of 2021:-

M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner

Vs.

- 1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
- 2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
- 3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,



W.P.Nos.26452 of 2021 etc., batch

100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

WEB COPY

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.60/2008** dated **28.03.2008** issued by the 2nd Respondent.

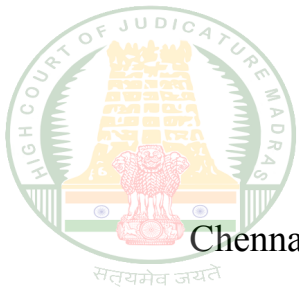
W.P.No.26741 of 2021:-

M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner

Vs.

- 1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
- 2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
- 3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),



W.P.Nos.26452 of 2021 etc., batch

Chennai – 600 037.

... Respondents

WEB COPY

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.59/2008** dated **28.03.2008** issued by the 2nd Respondent.

W.P.No.26744 of 2021:-

M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner

Vs.

- 1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
- 2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
- 3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents



W.P.Nos.26452 of 2021 etc., batch

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.57/2008** dated **28.03.2008** issued by the 2nd Respondent.

W.P.No.26745 of 2021:-

M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner

Vs.

- 1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
- 2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
- 3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents



W.P.Nos.26452 of 2021 etc., batch

Prayer: Writ Petition filed under Article 226 of the Constitution of India for

issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding

with the adjudication and passing orders in **Show Cause Notice No.55/2008**

dated **28.03.2008** issued by the 2nd Respondent.

W.P.No.26747 of 2021:-

M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner

Vs.

1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for



W.P.Nos.26452 of 2021 etc., batch

issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding

with the adjudication and passing orders in **Show Cause Notice No.53/2008**

dated **28.03.2008** issued by the 2nd Respondent.

W.P.No.26748 of 2021:-

M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner

Vs.

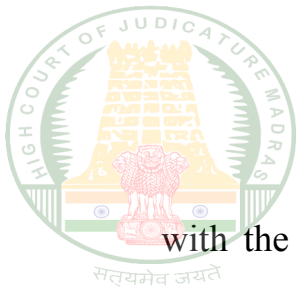
1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for
issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding



W.P.Nos.26452 of 2021 etc., batch

with the adjudication and passing orders in **Show Cause Notice No.51/2008**

WEB COPY dated **28.03.2008** issued by the 2nd Respondent.

W.P.No.26751 of 2021:-

M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

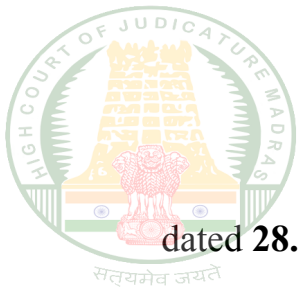
... Petitioner

Vs.

- 1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
- 2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
- 3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for
issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding
with the adjudication and passing orders in **Show Cause Notice No.49/2008**



W.P.Nos.26452 of 2021 etc., batch

dated **28.03.2008** issued by the 2nd Respondent.

WEB (W.P.No.26752 of 2021:-

M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner

Vs.

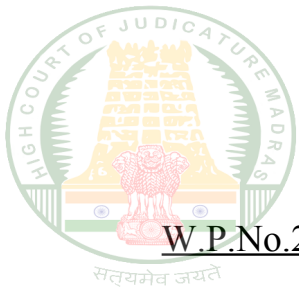
1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.46/2008** dated **28.03.2008** issued by the 2nd Respondent.



W.P.Nos.26452 of 2021 etc., batch

W.P.No.26816 of 2021:-

WEB

M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner

Vs.

1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.109/2007** dated **05.09.2007** issued by the 2nd Respondent.

W.P.No.26819 of 2021:-



W.P.Nos.26452 of 2021 etc., batch

WEB COPY
M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner

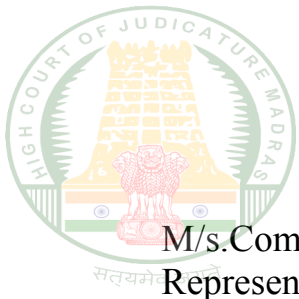
Vs.

- 1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
- 2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
- 3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.107/2007** dated **05.09.2007** issued by the 2nd Respondent.

W.P.No.26821 of 2021:-



W.P.Nos.26452 of 2021 etc., batch

M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner

Vs.

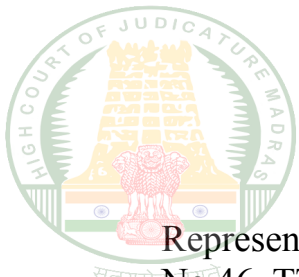
- 1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
- 2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
- 3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.105/2007** dated **05.09.2007** issued by the 2nd Respondent.

W.P.No.26822 of 2021:-

M/s.Computer Graphics Limited,



W.P.Nos.26452 of 2021 etc., batch

Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner

Vs.

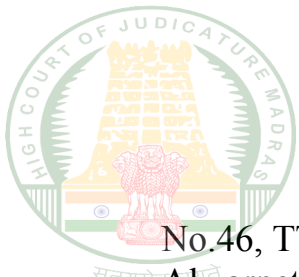
- 1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
- 2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
- 3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.102/2007** dated **05.09.2007** issued by the 2nd Respondent.

W.P.No.26824 of 2021:-

M/s.Computer Graphics Limited,
Represented by its Director,



W.P.Nos.26452 of 2021 etc., batch

No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner

Vs.

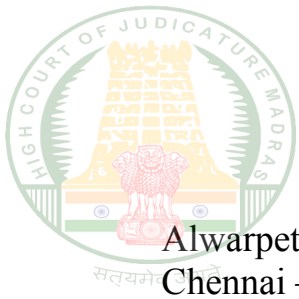
- 1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
- 2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
- 3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.100/2007** dated **05.09.2007** issued by the 2nd Respondent.

W.P.No.26826 of 2021:-

M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,



W.P.Nos.26452 of 2021 etc., batch

Alwarpet,
Chennai – 600 018.

... Petitioner

WEB COPY

Vs.

1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

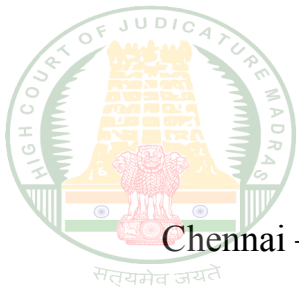
3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.80/2007** dated **29.05.2007** issued by the 2nd Respondent.

W.P.No.26827 of 2021:-

M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,



W.P.Nos.26452 of 2021 etc., batch

Chennai – 600 018.

... Petitioner

WEB COPY

Vs.

1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.78/2007** dated **29.05.2007** issued by the 2nd Respondent.

W.P.No.26831 of 2021:-

M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner



W.P.Nos.26452 of 2021 etc., batch

Vs.

WEB COPY

- 1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
- 2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
- 3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

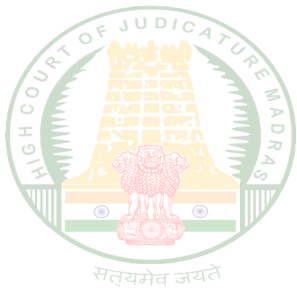
... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.110/2007** dated **05.09.2007** issued by the 2nd Respondent.

W.P.No.26833 of 2021:-

M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner



W.P.Nos.26452 of 2021 etc., batch

Vs.

WEB COPY

- 1.The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
- 2.The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
- 3.The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

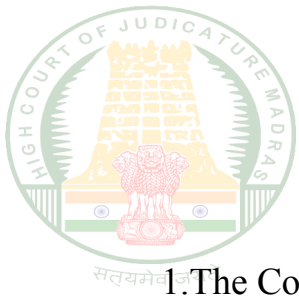
Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.108/2007** dated **05.09.2007** issued by the 2nd Respondent.

W.P.No.26836 of 2021:-

M/s.Computer Graphics Limited,
Represented by its Director,
No.46, TTK Road,
Alwarpet,
Chennai – 600 018.

... Petitioner

Vs.



W.P.Nos.26452 of 2021 etc., batch

1. The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

2. The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.

3. The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Prohibition, to prohibit the Respondents from proceeding with the adjudication and passing orders in **Show Cause Notice No.106/2007** dated **05.09.2007** issued by the 2nd Respondent.

For Petitioner : M/s.L.Maithili
(in all W.Ps)

For Respondents : Mr.A.P.Srinivas
(in all W.Ps) Senior Standing Counsel

COMMON ORDER



W.P.Nos.26452 of 2021 etc., batch

The Petitioner has challenged the following Show Cause Notices in these

WEB COPY Writ Petitions:-

Sl.No.	W.P.No.	SCN No.	Date of SCN
1.	26452 of 2021	21/2007	09.04.2007
2.	26459 of 2021	22/2007	09.04.2007
3.	26464 of 2021	23/2007	09.04.2007
4.	26466 of 2021	24/2007	09.04.2007
5.	26468 of 2021	54/2007	11.05.2007
6.	26470 of 2021	55/2007	11.05.2007
7.	26474 of 2021	25/2007	09.04.2007
8.	26478 of 2021	56/2007	11.05.2007
9.	26480 of 2021	30/2007	09.04.2007
10.	26481 of 2021	26/2007	09.04.2007
11.	26530 of 2021	27/2007	09.04.2007
12.	26533 of 2021	28/2007	09.04.2007
13.	26536 of 2021	29/2007	09.04.2007
14.	26539 of 2021	53/2007	11.05.2007
15.	26540 of 2021	59/2007	11.05.2007
16.	26542 of 2021	58/2007	11.05.2007
17.	26543 of 2021	60/2007	11.05.2007
18.	26544 of 2021	61/2007	11.05.2007
19.	26546 of 2021	57/2007	11.05.2007
20.	26688 of 2021	47/2008	28.03.2008
21.	26689 of 2021	104/2007	05.09.2007
22.	26691 of 2021	116/2008	18.12.2008
23.	26695 of 2021	50/2008	28.03.2008
24.	26696 of 2021	103/2007	05.09.2007
25.	26697 of 2021	101/2007	05.09.2007
26.	26698 of 2021	79/2007	29.05.2007
27.	26700 of 2021	52/2008	28.03.2008

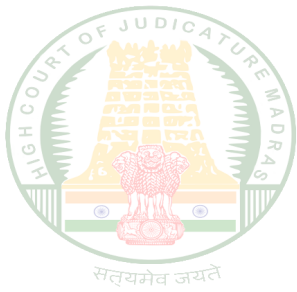


WEB COPY



W.P.Nos.26452 of 2021 etc., batch

28.	26701 of 2021	62/2007	11.05.2007
29.	26703 of 2021	76/2007	29.05.2007
30.	26704 of 2021	74/2007	29.05.2007
31.	26707 of 2021	54/2008	28.03.2008
32.	26709 of 2021	77/2007	29.05.2007
33.	26710 of 2021	56/2008	28.03.2008
34.	26711 of 2021	75/2007	29.05.2007
35.	26712 of 2021	45/2008	28.03.2008
36.	26713 of 2021	58/2008	28.03.2008
37.	26716 of 2021	107/2008	03.12.2008
38.	26718 of 2021	117/2008	18.12.2008
39.	26720 of 2021	108/2008	03.12.2008
40.	26731 of 2021	48/2008	28.03.2008
41.	26734 of 2021	109/2008	03.12.2008
42.	26740 of 2021	60/2008	28.03.2008
43.	26741 of 2021	59/2008	28.03.2008
44.	26744 of 2021	57/2008	28.03.2008
45.	26745 of 2021	55/2008	28.03.2008
46.	26747 of 2021	53/2008	28.03.2008
47.	26748 of 2021	51/2008	28.03.2008
48.	26751 of 2021	49/2008	28.03.2008
49.	26752 of 2021	46/2008	28.03.2008
50.	26816 of 2021	109/2007	05.09.2007
51.	26819 of 2021	107/2007	05.09.2007
52.	26821 of 2021	105/2007	05.09.2007
53.	26822 of 2021	102/2007	05.09.2007
54.	26824 of 2021	100/2007	05.09.2007
55.	26826 of 2021	80/2007	29.05.2007
56.	26827 of 2021	78/2007	29.05.2007
57.	26831 of 2021	110/2007	05.09.2007
58.	26833 of 2021	108/2007	05.09.2007
59.	26836 of 2021	106/2007	05.09.2007

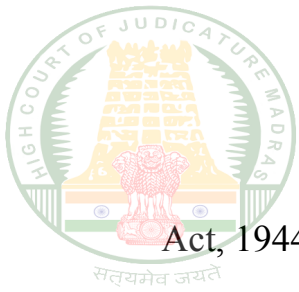


WEB COPY

2. The challenge to the proceedings in the aforementioned Show Cause Notices (hereinafter referred to as the 'Impugned Show Cause Notices') are long after their issuance on the ground that they are proposed to be adjudicated at this distant point of time. It is submitted that the proceedings have to abate in the light of the law settled by the Courts in the following cases:-

- i. **Nanu Ram Gopal Vs. Commissioner of CGST and Central Excise, Delhi and others, 2023:** DHC:2596-DB;
- ii. **Siemens Limited Vs. Union of India, (2023) 11 Centax 324 (Bom.);**
- iii. **Godrej and Boyce Manufacturing Company Limited Vs. Union of India, 2022-TIOL-1165-HC-MUM-CX;**
- iv. **Coventry Estates Private Limited Vs. Joint Commissioner CGST and Central Excise, (2023) 10 Centax 38 (Bom);**
- v. **Raymond Limited Vs. Union of India, 2019 (368) E.L.T. 481 (Bombay);**
- vi. **JM Baxi & Company vs. Government of India, 2016 (336) ELT 285 (Mad);**
- vii. **Shivkrupa Processors Private Limited vs. Union of India, 2018 (362) ELT 773 (Guj).**

3. That apart, it is the further case of the Petitioner that the Petitioner was earlier issued with the Show Cause Notice No.70 of 2006 dated 29.08.2006 wherein, extended period of limitation under Section 11A of the Central Excise



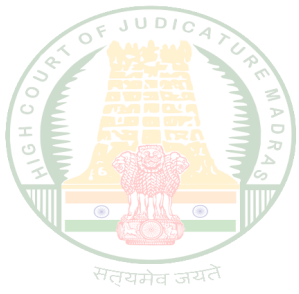
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Act, 1944 was invoked for the period between **March 2003** and **February 2006**

in the light of amendment to the definition of “manufacture” in Section 2(f) of the Central Excise Act, 1944, vide Finance Act, 2003.

4. By virtue of the above amendment to the definition of “manufacture” in Section 2(f) of the Central Excise Act, 1944, Clause (iii) was inserted to the definition of “manufacture” in Section 2(f) of the Central Excise Act, 1944, as a result of which in any relation to goods specified in the 3rd Schedule to the Act, the activity of packing or repacking of specified goods in unit container or labelling or re-labelling of containers including the declaration or alteration of retail sale price on it or adoption of any other treatment on the goods to render the product marketable to the consumer was construed as a “manufacturing activity”.

5. It is submitted by the learned counsel for the Petitioner that the aforesaid Show Cause Notice No.70 of 2006 dated 29.08.2006 issued to the Petitioner invoking the extended period of limitation under Section 11A of the Central Excise Act, 1944 culminated in Order-in-Original No.56 of 2006 dated 28.11.2006.



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6. It is submitted by the learned counsel for the Petitioner that the Petitioner preferred an appeal in Appeal.No.E/25/2007 before the Customs, Excise and Service Tax Appellate Tribunal (CESTAT), South Zonal Bench, Chennai and that by Final Order No.905 of 2007 dated 19.07.2007 reported in 2007 (220) E.L.T. 528, the CESTAT, South Zonal Bench, Chennai, had set aside Order-in-Original No.56 of 2006 dated 28.11.2006. The Order of CESTAT has been challenged by the Revenue in C.M.A.No.507 of 2009, and is said to be pending as on date at the behest of the Department.

7. It is submitted by the learned counsel for the Petitioner that few days before the aforesaid Final Order No.905 of 2007 dated 19.07.2007 in Appeal No.E/25/2007 was passed, about 10 Show Cause Notices were issued on 09.04.2007 and 10 other Show Cause Notices on 11.05.2007 and 7 other Show Cause Notices on 29.05.2007 and 11 other Show Cause Notices on 05.09.2007 and 16 other Show Cause Notices on 28.03.2008 and 3 other Show Cause Notices on 03.12.2008 and 2 other on 18.12.2008 as detailed in the Table I in Paragraph No.1 of this Order.



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WEB COPY 8. It is submitted by the learned counsel for the Petitioner that prior to the Final Order No.905 of 2007 dated 19.07.2007 of the CESTAT, about 27 Show Cause Notices were issued and thereafter, the balance of 32 Show Cause Notices were issued, wherein a diametrically opposite stand was taken by the Department questioning the availing of Input Tax Credit on inputs by the Petitioner under the provisions of CENVAT Credit Rules, 2004.

9. It is submitted by the learned counsel for the Petitioner that all the 59 Show Cause Notices cover the period between March 2006 and December 2008 and therefore, it cannot be adjudicated at this distant point of time. It is submitted that thereafter no further Show Cause Notice have been issued to the Petitioner.

10. The learned counsel for the Petitioner submits that the Petitioner had utilized the Input Tax Credit availed on the packing materials and the additional duty of customs paid at the time of import of the film rolls in canisters and has passed on the incidence of tax to the consumer.

11. Therefore, it is submitted that even on merits, at this stage, it would



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be highly improper to deny Input Tax Credit to the Petitioner as the Petitioner has fully utilized the Input Tax Credit availed on the packing materials and on the imported film rolls in canisters and therefore submits that the Impugned Show Cause Notices are liable to be quashed.

12. The learned counsel for the Petitioner has also questioned the jurisdiction of the Respondents to transfer the case to the call-book.

13. Therefore, it is submitted that in terms of the following decisions of the Punjab and Haryana High Court and the CESTAT, Mumbai, the Impugned Show Cause Notices are liable to be quashed:-

- i. **Shree Baba Exports Vs. CCE Chandigarh**, 2022 (381) ELT 52 (P&H);
- ii. **ICICI Home Finance Company Limited Vs. UOI**, (2024) 20 CENTAX 390 (Bom.)

14. That apart, it is submitted by the learned counsel for the Petitioner that once duty has been collected on the final product, CENVAT Credit accrued upon the payment of such duty cannot be denied on the ground that the official product is not dutiable.



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15. The learned counsel for the Petitioner therefore submits that in the light of the well settled principles of law, the Impugned Show Cause Notices are liable to be quashed.

16. The learned Senior Standing Counsel for the Respondents on the other hand would submit that these Writ Petitions are premature and are therefore liable to be dismissed.

17. It is also submitted by the learned Senior Standing Counsel for the Respondents that Show Cause Notices are not without jurisdiction and have been issued in time in accordance with the provisions of Central Excise Act, 1944 read with provisions of the CENVAT Credit Rules, 2004.

18. That apart, it is submitted by the learned Senior Standing Counsel for the Respondents that since the issue is pending before the High Court in C.M.A.No.507 of 2009 against Final Order No.905 of 2007 dated 19.07.2007 of the CESTAT, South Zonal Bench, Chennai, the case was transferred to the Department and the Department has now taken a stand that irrespective of the pending appeal in C.M.A.No.507 of 2009, issues can be decided and therefore



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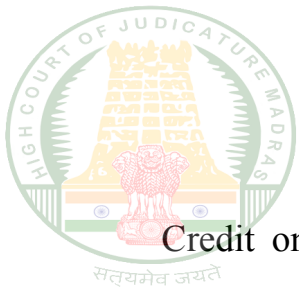
there is no irregularity in the contention of the adjudication proceedings in the

WEB.COM Impugned Show Cause Notices.

19. The learned Standing Counsel for the Respondents would also draw attention to the decision of the Hon'ble Supreme Court in **Union of India Vs. Siddhi Vinayak Syntex Private Limited**, 2022 (379) E.L.T. 553 (S.C.), making a specific reference to Paragraph No.5 wherein, it has been observed that the assessee can raise grounds independent of that contention. But if an assessee chooses to raise ground regarding call-book regime, that contention must await the outcome of the proceedings pending before the Hon'ble Supreme Court in the connected cases listed before the Hon'ble Supreme Court.

20. Opposing the prayer, the learned Senior Standing Counsel for the Respondents would submit that as far as the issue that the Impugned Show Cause Notices were transferred to call-book on account of the pendency of C.M.A.No.507 of 2009, is still pending before the division Bench of this Court.

21. It is further submitted by the learned Senior Standing Counsel for the Respondents that the Petitioner was not engaged in manufacturing activity and therefore not liable to pay excise duty and therefore the availment of Input Tax

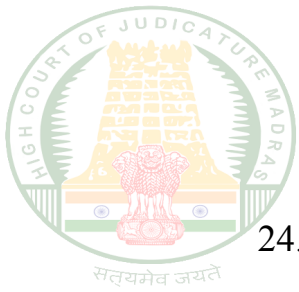


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Credit on the countervailing duty paid at the time of import of the packing materials cannot be allowed and therefore the Impugned Show Cause Notices were issued.

22. That apart, it is submitted by the learned Senior Standing Counsel for the Respondents that the Division Bench of the Gujarat High Court in **Siddhi Vinayak Syntex Private Limited Vs. Union of India**, (2017) 352 TMT 455, quashed the show cause proceedings as they were sought to be adjudicated long after their issuance whereas in the present case, the adjudication of the Impugned Show Cause Notices was put on hold in view of the pendency of the collateral issue in Order-in-Original No.56 of 2006 dated 28.11.2006 of the 1st Respondent the Commissioner of Central Excise, Chennai II Commissionerate, Chennai and any of the statutory provision for leviable goods to call-book.

23. It is submitted by the learned Senior Standing Counsel for the Respondents that in any event the decision of the Division Bench of the Gujarat High Court in **Siddhi Vinayak Syntex Private Limited's case** (*cited supra*), has been appealed by the Department and that the Special Leave Petition (SLP) has been admitted and the case is pending before the Hon'ble Supreme Court.



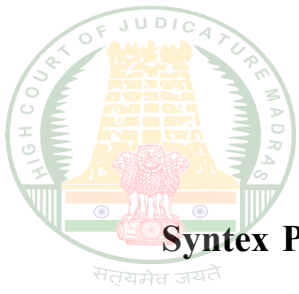
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24. In this connection, the learned Senior Standing Counsel for the Respondents has relied on the decision of the Hon'ble Supreme Court in SLP (C)No.18214 of 2017 dated 18.02.2022 in the case of **Union of India Vs. Siddhi Vinayak Syntex Private Limited**, 2022 (379) E.L.T. 553 (S.C.), wherein in Paragraph No.5, it has been observed as under:-

“4. Mr Balbir Singh, learned Additional Solicitor General appearing for the Department, would, however, contend that the respondent being the assessee is likely to question the order dated 11-3-2016 passed by the Commissioner confirming the demand of Central excise duty and in which appeal may agitate the issue regarding call-book. That apprehension need not detain the disposal of this matter.”

25. In this connection, it is submitted that by the learned Senior Standing Counsel for the Respondents the assessee can raise grounds independent of that contention. But if an assessee chooses to raise ground regarding call-book regime, that contention must await the outcome of the proceedings pending before the Hon'ble Supreme Court in the connected cases listed before the Hon'ble Supreme Court.

26. It is further submitted by the learned Senior Standing Counsel for the Respondents that as far as the decision of the Hon'ble Supreme Court in SLP (C)No.18214 of 2017 dated 18.02.2022 in **Union of India Vs. Siddhi Vinayak**



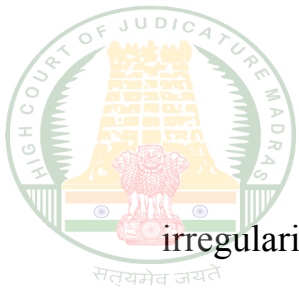
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Syntex Private Limited, 2022 (379) E.L.T. 553 (S.C.), SLP was subsequently

withdrawn after the monetary policy. However, it is submitted that the question of law is still pending before the Hon'ble Supreme Court.

27. Finally, the learned Senior Standing Counsel for the Respondents submitted that the huge amount of Input Tax Credit was availed by the Petitioner which was lying un-utilized and that based on the decision of the Karnataka High Court in **Union of India Vs. Slovak Trading Company Private Limited**, 2006 TIOL 469, wherein the SLP against the aforesaid decision of the Karnataka High Court was dismissed. The Petitioner had also filed applications for refund of the unutilized Input Tax Credit under Rule 5 of the CENVAT Credit Rules, 2004 and that the Tribunal has allowed the petitioner's appeal vide Final Order Nos.41185 and 41186 of 2016 in A.No.E/41123/2014 and A.No.E/41125/2014 arising out of Order-in-Appeal Nos.21 and 22/2024 (M-II) dated 18.02.2014 of the Commissioner of Central Excise (Appeals), Madurai.

28. It is submitted by the learned Senior Standing Counsel for the Respondents that the Department's Appeal before this Court in C.M.A.Nos.2569 and 2570 of 2016 are also pending and hence it is submitted that there is no



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irregularity in the transfer of Impugned Show Cause Notices to the Petitioner's call-book on 26.02.2018. Hence, he prayed for dismissal of these Writ Petitions.

29. Finally, the learned Senior Standing Counsel for the Respondents submits that there is no embargo under the provisions of the Central Excise Act, 1944, fixing the time limit for passing Order pursuant to Show Cause Notices. Hence, it is submitted that on this count also, these Writ Petitions are liable to be dismissed.

30. By way of rejoinder, the learned counsel for the Petitioner would draw attention to Paragraph Nos.4 and 5 of the decision of the Hon'ble Supreme Court in **Union of India Vs. Siddhi Vinayak Syntex Private Limited**, 2022 (379) E.L.T. 553 (S.C.).

31. It is submitted by the learned counsel for the Petitioner that in the cases which are pending before the Hon'ble Supreme Court, the assessee was permitted to raise the grounds regarding call-book and the connected cases was listed before the Hon'ble Supreme Court on 18.02.2022. It is submitted that however that it would not preclude this Court from quashing the impugned



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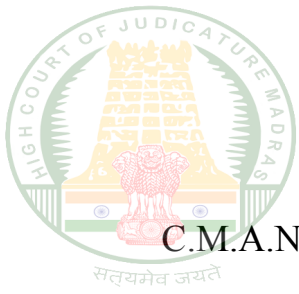
Show Cause Notices on account of them being kept un-adjudicated for a prolonged period.

32. The learned counsel for the Petitioner also draws attention to the decision of this Court wherein Show Cause Notices have been issued in F.No.279/Misc.142/2007-ITJ(Pt.) dated 08.08.2019.

33. That apart, it is submitted by the learned counsel for the Petitioner that the Petitioner was also not informed that the case was being referred to call-book.

34. Finally, the learned counsel for the Petitioner would submit that the Department cannot change the categorical stand. It is submitted that earlier, the Department had taken a categorical stand that the Petitioner was indeed engaged in manufacturing activity. If the activity amounts to manufacturing, the Petitioner was entitled to avail Input Tax Credit under the CENVAT Credit Act, 2004.

35. The learned counsel for the Petitioner would further submit that



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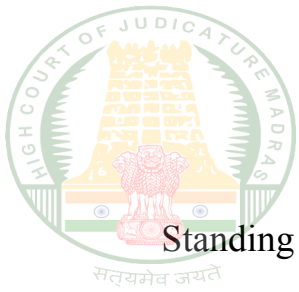
C.M.A.No.507 of 2009 was filed on 21.01.2008 and the decision to transfer the case to the call-book was made only on 26.02.2018.

36. It is therefore submitted that inordinate delay in proceedings with the Show Cause Notices will be fatal and therefore, it has to be abated in the light of the decision cited above.

37. It is further submitted that merely because the Petitioner may not be entitled to refund of the Input Tax Credit in terms of the following decision of the Karnataka High Court in **Slovak Trading Company Private Limited's case (*cited supra*)**, the decision could not have been kept alive for the long period.

38. The learned counsel for the Petitioner would also submit that pursuant to the Order of the Tribunal dated 19.07.2007 which is subject matter of C.M.A.No.507 of 2008 is not relief to the facts of the present case as it is also not the contention of the Department in the Counter Affidavit filed by the Respondents.

39. Heard the learned counsel for the Petitioner and the learned Senior



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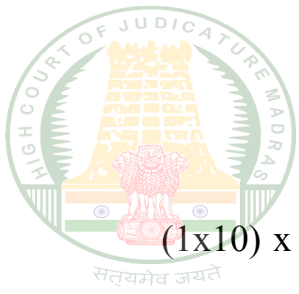
Standing Counsel for the Respondents.

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40. I have perused the Impugned Show Cause Notices in these Writ Petitions and the Order passed by the Tribunal in the Petitioner's own case (**Computer Graphics Limited**), wherein, demand was confirmed for the period between March 2003 to February 2006 vide Show Cause Notice dated 29.08.2006. The Tribunal ultimately came to a conclusion that the demand of duty was unsustainable as the Petitioner was entitled to CENVAT credit on countervailing duty paid through Duty Entitlement Passbook (DEPB) on the imported raw materials.

41. The dispute in the said case was whether the Petitioner was liable to pay excise duty during the period in dispute in respect of unexposed photographic films which had been marketed in cartons bearing pre-printed labels during the above period.

42. The Petitioner imports film in plastic canisters and cleared on payment of applicable duties of Customs including countervailing duty. These canisters containing the film in rolls were put in pre-printed cartons bearing particulars such as MRP and such cartons were repacked into larger cartons,



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(1x10) x 100 = 1000 packs and such larger cartons were dispatched for sale to wholesale and retail market. The Department found the said activity as a manufacturing activity in terms of Section 2(f)(iii) of the Central Excise Act, 1944.

43. It was the contentions of the Petitioner that the said activity was purely a trading activity and not a manufacturing activity and therefore did not attract the levy under the amended definition of “manufacture” in Section 2(f)(iii) of the Central Excise Act, 1944.

44. Although the Department is in appeal against Final Order No.905/2007 in A.No.E/25/2007 dated 19.07.2007 in C.M.A.No.507 of 2009 before the Division Bench of this Court under Section 35G of the Central Excise Act, 1944, the fact remains that the Petitioner was liable to excise duty except for the demand covered by Show Cause Notice dated 29.06.2006, confirming the demand against the Petitioner in Order-in-Original No.56 of 2006 dated 28.11.2006.

45. Thus, as long as the Petitioner is liable to pay the duty, the Petitioner



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will be entitled to CENVAT credit on the excise duty/countervailing duty borne

on inputs under Rule 3(1) of the CENVAT Credit Rules, 2004, for discharging its duty liability in terms of Rule 3(4) of the CENVAT Credit Rules, 2004.

46. That apart, the Hon'ble Supreme Court has repeatedly held that wherever tax liability is there, the attendant benefits that are available to an assessee should be extended including the payment of excise duty in terms of the decision of the Hon'ble Supreme Court in **Formica India Division, Bombay, Burma Trading Corporation Limited Vs. Collector of Central Excise and others**, 1995 Supp (3) SCC 552/1995 (77) ELT 511.

47. Therefore, though the challenge to the Impugned Show Cause Notices is on the ground of limitation, this Court is inclined to quash the Impugned Show Cause Notices on merits on the ground that denial of CENVAT credit availed by the Petitioner during the period in dispute cannot be countenanced, merely because, the Department decides to take a different stand that the activity of packing unexposed photographic films, the pre-printed cartons with MRP does not amount to “manufacture” within the meaning of Section 2(f)(iii) of the Central Excise Act, 1944.

48. Therefore, these Writ Petitions deserve to be allowed on the ground



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that the Show Cause Notices are arbitrary and without any merits. The

objections of the Petitioner however on the ground that there is a huge delay in adjudication of the Impugned Show Cause Notice is overruled as the Department had decided to keep the issue alive due to pendency of C.M.A.No.507 of 2009 against Final Order No.905 of 2007 in Appeal No.E/25/2007 dated 19.07.2020.

49. Accordingly, these Writ Petitions are allowed. No costs. Connected Writ Miscellaneous Petitions are closed.

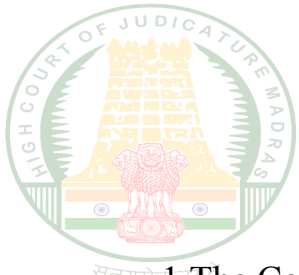
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Neutral Citation: Yes / No

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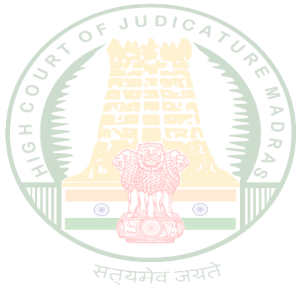


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1. The Commissioner of Central Excise Chennai – II,
Chennai – II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
2. The Additional Commissioner of Central Excise,
Chennai II Commissionerate,
MHU Complex,
Nandanam,
Chennai – 600 035.
3. The Assistant Commissioner of CGST and Central Excise,
Ambattur Division,
Chennai North Commissionerate,
R-40/A-1 TNHB Building,
100 Feet Road, Mogapair (East),
Chennai – 600 037.

C.SARAVANAN, J.

jas / arb



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Pre-delivery Common Order in W.P.Nos.26452, 26459, 26464,
26466, 26468, 26470, 26474, 26478, 26480, 26481, 26530,
26533, 26536, 26539, 26540, 26542, 26543, 26544, 26546, 26688, 26689,
26691, 26695, 26696, 26697, 26698, 26700, 26701, 26703, 26704, 26707,
26709, 26710, 26711, 26712, 26713, 26716, 26718, 26720, 26731, 26734,
26740, 26741, 26744, 26745, 26747, 26748, 26751, 26752, 26816, 26819,
26821, 26822, 26824, 26826, 26827, 26831, 26833 and 26836 of 2021

20.02.2025