IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.04.2025

CORAM :

THE HON'BLE MR.K.R.SHRIRAM, CHIEF JUSTICE
AND
THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

W.A.Nos.601 & 602 of 2017

The Commissioner of Customs
Central Excise & Service Tax (Adjudication)
O/o. Commissioner of Central Excise, Customs
& Service Tax
6/7, A.T.D. Street, Race Course Road
Coimbatore 641 018.

The Union of India
Rep. by the Secretary to the Government of India
Department of Revenue
New Delhi. .. Appellants in both W.As.

Vs.

M/s. G.Ramamoorthi Constructions (I) Pvt. Ltd.
81, Vinayagar Koil Street, Tatabad
Coimbatore 641 012. .. Respondent-1 in W.A.No.601/17

M/s. Sabari Constructions Technologies (P) Ltd.
No.1, N.G.N. Building
142, N.G.Narayanaswamy Street
New Siddhapudur. Coimbatore 641 012
Rep. by its Managing Director
K.Vengatachalapaty. .. Respondent-1 in W.A.No.602/17

The Government of Tamil Nadu
Rep. by the Secretary to Government
Commercial Taxes Department
Secretariat, Chennai. .. Respondent-2 in both W.As.

Prayer : Appeals under Clause 15 of Letters Patent against the order dated 28.07.2015 in W.P.No.7483 of 2015 and the order dated 24.02.2016 in W.P.No.13156 of 2015 respectively.

For Appellants : Mr.A.P.Srinivas

For Respondents : Mr.S.Ravee Kumar
for Respondent-1 (both W.As.)

Mr.TNC Kaushik
Additional Government Pleader
for Respondent-2

JUDGMENT
(Judgment of the Court was delivered
by the Hon'ble Chief Justice)

Appellants have impugned orders dated 28.07.2015 and 24.02.2016, respectively, passed by learned Single Judges of this Court, by which, the impugned orders were quashed and set aside and the matters were remanded to the Commissioner (Adjudication) for *de novo* consideration.

The order also says that first appellant shall deal with the issues in terms of the exemption Circular No.80 dated 17.09.2004.

2. Shri. Srinivas states that though the impugned order indicates Circular No.80 dated 17.09.2004 as an exemption Circular, it is not and it applies to first respondent's case.

3. In our view, when the entire orders impugned are read, they only indicate that first appellant should decide the matters afresh by considering the applicability of Circular No.80 dated 17.09.2004. We see no reason to interfere. All rights and contentions are kept open.

4. Appeals are disposed of. There shall be no order as to costs.

(K.R.SHRIRAM, CJ) (MOHAMMED SHAFFIQ,J.)
15.04.2025

Index : Yes/No
Neutral Citation : Yes/No
kpl

To

The Secretary to Government
Commercial Taxes Department
Secretariat, Chennai.

THE HON'BLE CHIEF JUSTICE
AND
MOHAMMED SHAFFIQ,J.

(kpl)

W.A.Nos.601 & 602 of 2017

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