



W.A.(MD)No.237 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED: 13.02.2025

CORAM:

**THE HON'BLE MRS JUSTICE J. NISHA BANU
AND
THE HON'BLE MRS JUSTICE S.SRIMATHY**

W.A.(MD)No.237 of 2025
and
C.M.P.(MD)No.1693 of 2025

Annai Poly Packs

...Appellant

-Vs-

- 1.The Deputy Director,
Director General of Central Excise Intelligence,
Regional Unit, No.4, Sri Lakshmi Complex,
P & T Nagar Road, Madurai-625 014.
- 2.The Assistant Commissioner of Central Excise,
Virudhunagar Division,
No.130/8-1, Katchery Road,
Virudhunagar-626 001.
- 3.The Principal Additional Directorate General,
Directorate of Central Excise Intelligence Unit,
No.4, Sri Lakshmi Complex,
P&T Nagar, Madurai-625 014.
- 4.The Director General of Central Excise Intelligence
Chennai Zone Unit,
C-3, C-Wing, II Floor,
Rajaji Bhavan,
Besant Nagar, Chennai-600 090.



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5.The Commissioner of CGST & Central Excise,
Madurai.

...Respondents

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PRAYER:Writ Appeal- filed under Clause 15 of the Letters Patent Act, to set aside the order dated 01.10.2024 passed in W.P.(MD)No.5447 of 2018 on the file of this Court by allowing this writ appeal.

For Appellants : Mr.J.Pooventherarajan
For Respondents : Mr.R.Gowri Shankar
Standing Counsel

JUDGMENT

(Judgment of the Court was delivered by **J.NISHA BANU, J.**)

Mr.R.Gowri Shankar, learned Standing Counsel takes notice for the respondents.

2.By consent of both parties, this Writ Appeal is taken up for final disposal at the stage of admission itself.

3.This writ appeal is directed against the order of dismissal of this Court dated 01.10.2024 made in W.P.(MD)No.5447 of 2018.

4.Perusal of the order passed in the Writ Petition shows that the learned Single Judge after having elaborately discussed the matter, dismissed the writ



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petition directing the writ petitioner to avail the appeal remedy available before the jurisdictional Commissioner of Central Excise (Appeals) within a period of thirty days from the date of receipt of a copy of that order. It was also further held that Appellate Commissioner shall pass orders on the appeal, if any filed, without getting influenced by any of the observations made in the writ petition.

5. There is a statutory appeal remedy available to the appellant and the learned Single Judge has rightly directed the appellant to exhaust the appeal remedy and without doing the same, the appellant has filed the present appeal. Hence, this writ appeal is devoid of merits and accordingly, this Writ Appeal is dismissed. No costs. Consequently, connected miscellaneous petitioner is closed.

(J.N.B.,J.) (S.S.Y.,J.)
13.02.2025

Index : Yes/No
Internet : Yes/No
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To

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