



W.P.Nos.5670, 5680, 5681, 5684, 5686, 5690, 5694, 5698, 5700 and 5703 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.06.2026

CORAM

THE HONOURABLE MR.JUSTICE M.DHANDAPANI

**W.P.Nos.5670, 5680, 5681, 5684, 5686, 5690, 5694, 5698,
5700 and 5703 of 2022**

And

**W.M.P.Nos.5761, 5762, 5770, 5771, 5773, 5774, 5776, 5777,
5779, 5780, 5782, 5783, 5784, 5785, 5787, 5788, 5790, 5791,
5796 & 5797 of 2022 and 14299, 14300, 14302, 14304, 14306,
14308, 14309, 14310, 14311 & 14312 of 2023**

M/s.Chennai Petroleum Corporation Limited,

Represented by its Authorized Signatory

Mrs.Vidya Rajan

Manali,

Chennai – 600 068.

... Petitioner in all the W.Ps.

Vs.

1.The Superintendent of Central Excise,
Office of the Superintendent of Central Excise,
Range 'B'-3, No.317, Anna Salai,
Chennai – 600 018.

... Respondent in W.Ps.5670, 5680,
5681, 5684, 5686, 5690/2022

1.The Superintendent of Central Excise,
Office of the Superintendent of Central Excise,
Range 'D'-1, 'D' Division Chennai I Commissionerate,
Main Building, 26/1 Mahatma Gandhi Road,
Nungambakkam,
Chennai – 600 034.

... Respondent in W.P.5694/2022



W.P.Nos.5670, 5680, 5681, 5684, 5686, 5690, 5694, 5698, 5700 and 5703 of 2022

1.The Commissioner of Central Excise,
Office of the Commissioner of Central Excise,
Chennai I Commissionerate,
Main Building, 26/1, Mahatma Gandhi Road,
Nungambakkam,
Chennai – 600 034. ... Respondent in W.Ps.5694, 5700,
5703/2022

2.The Superintendent (Adj),
Office of the Commissioner of GST & Central Excise
Chennai North Commissionerate,
Main Building: 26/1, Mahatma Gandhi Road,
Nungambakkam,
Chennai – 600 034. ... Respondent in all the W.Ps.

Prayer in W.P.No.5670 of 2022:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records relating to the Show Cause Notice bearing O.C.No.172/2002 dated 07.05.2002 issued by the first respondent and quash the same.

Prayer in W.P.No.5680 of 2022:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records relating to the Show Cause Notice bearing O.C.No.201/2002 dated 05.06.2002 issued by the first respondent and quash the same.

Prayer in W.P.No.5681 of 2022:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records relating to the Show Cause Notice bearing O.C.No.225/2002 dated 08.07.2002 issued by the first respondent and quash the same.



W.P.Nos.5670, 5680, 5681, 5684, 5686, 5690, 5694, 5698, 5700 and 5703 of 2022

WEB COPY

Prayer in W.P.No.5684 of 2022:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records relating to the Show Cause Notice bearing O.C.No.253/2002 dated 24.07.2002 issued by the first respondent and quash the same.

Prayer in W.P.No.5686 of 2022:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records relating to the Show Cause Notice bearing O.C.No.386/2002 dated 11.10.2002 issued by the first respondent and quash the same.

Prayer in W.P.No.5690 of 2022:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records relating to the Show Cause Notice bearing O.C.No.403/2002 dated 21.10.2002 issued by the first respondent and quash the same.

Prayer in W.P.No.5694 of 2022:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records relating to the impugned Show Cause Notice bearing O.C.No.85/2003 dated 31.01.2003 issued by the first respondent and quash the same.

Prayer in W.P.No.5698 of 2022:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records relating to the



W.P.Nos.5670, 5680, 5681, 5684, 5686, 5690, 5694, 5698, 5700 and 5703 of 2022

impugned Show Cause Notice bearing No.02/2004 dated 05.01.2004 issued by the first respondent and quash the same.

WEB COPY

Prayer in W.P.No.5700 of 2022:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records relating to the impugned Show Cause Notice bearing No.34/2004 dated 05.11.2004 issued by the first respondent and quash the same.

Prayer in W.P.No.5703 of 2022:

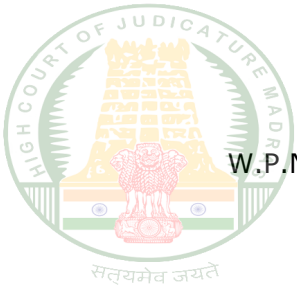
Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records relating to the impugned Show Cause Notice bearing No.08/2005 dated 09.09.2005 issued by the first respondent and quash the same.

For Petitioner : M/s.Lakshmi Kumaran &
Sridharan Attorneys

For Respondents : Mr.M.Santhanaraman
Senior Panel Counsel

COMMON ORDER

These writ petitions have been filed challenging the show cause notices issued by the respective first respondent for the period from April 2001 to September 2004 demanding Central Excise duty for various periods.



W.P.Nos.5670, 5680, 5681, 5684, 5686, 5690, 5694, 5698, 5700 and 5703 of 2022

WEB COPY

2.The learned counsel appearing for the petitioner submitted that an identical issue was decided by the Hon'ble High Court of Delhi in the case of **Indian Micro Fertilizers Manufacturers Association and another, Vs. Union of India** and other connected matters. The said judgment was carried to the Hon'ble Supreme Court by the Department.

3. It is further submitted that the Hon'ble Apex Court in SLP. (civil) No. 5392 of 2025 dated 02.05.2025 has issued a direction to the High Courts and the Tribunal not to proceed with the matters involving the same issues, pending disposal of the SLP. The relevant portion of the order is extracted hereunder:

"9. Since we are looking into the larger issues involved in this matter, we may only say that if any matter comes up for hearing before the Tribunal or any of the High Courts on the subject in question, the hearing may be deferred till we take an appropriate call in the matter."

4. Heard both sides and perused the materials available on record.



W.P.Nos.5670, 5680, 5681, 5684, 5686, 5690, 5694, 5698, 5700 and 5703 of 2022

WEB COPY

5. In view of the submission made by both sides and the directions issued by the Hon'ble Apex Court in SLP.(civil) No. 5392 of 2025, particularly para 9 thereof, this Court passes the following orders;

`a. This Court directs the respondents to keep all the proceedings pursuant to the impugned show cause notices in abeyance, till the disposal of the above said SLP by the Hon'ble Apex Court;

b. The respondents shall not take any coercive steps for recovery of duty, interest or penalty pursuant to the impugned show cause notices till the disposal of the SLP and for a period of four weeks thereafter to enable parties to seek further orders;

c. It is made clear that this Court has not expressed any opinion on the merits of the case. All contentions are left open to be decided after the outcome of the SLP; and

d. Needless to say that the order that would be passed by the Hon'ble Supreme Court would be binding on the parties and any issue that is left open for the parties



W.P.Nos.5670, 5680, 5681, 5684, 5686, 5690, 5694, 5698, 5700 and 5703 of 2022

are at liberty to work out their remedy in accordance with law.

WEB COPY

e. The interim order dated 14.03.2022 already granted by this Court shall continue till the disposal of the SLP before the Hon'ble Supreme Court."

6. With the above directions, the writ petitions are disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

08.06.2026

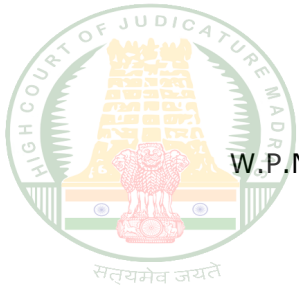
pri

Index: Yes/ No
Speaking Order: Yes/ No
NCC: Yes/ No

To

1. The Superintendent of Central Excise,
Office of the Superintendent of Central Excise,
Range 'B'-3, No.317, Anna Salai,
Chennai – 600 018.
2. The Superintendent of Central Excise,
Office of the Superintendent of Central Excise,
Range 'D'-1, 'D' Division Chennai I Commissionerate,
Main Building, 26/1 Mahatma Gandhi Road,
Nungambakkam,
Chennai – 600 034.

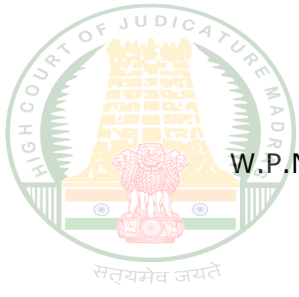
7/9



W.P.Nos.5670, 5680, 5681, 5684, 5686, 5690, 5694, 5698, 5700 and 5703 of 2022

WEB COPY

- 3.The Commissioner of Central Excise,
Office of the Commissioner of Central Excise,
Chennai I Commissionerate,
Main Building, 26/1, Mahatma Gandhi Road,
Nungambakkam,
Chennai – 600 034.
- 4.The Superintendent (Adj),
Office of the Commissioner of GST & Central Excise
Chennai North Commissionerate,
Main Building: 26/1, Mahatma Gandhi Road,
Nungambakkam,
Chennai – 600 034.



W.P.Nos.5670, 5680, 5681, 5684, 5686, 5690, 5694, 5698, 5700 and 5703 of 2022

WEB COPY

M.DHANDAPANI,J.
pri

**W.P.Nos.5670, 5680, 5681, 5684, 5686, 5690,
5694, 5698, 5700 and 5703 of 2022**

And

**W.M.P.Nos.5761, 5762, 5770, 5771, 5773, 5774, 5776, 5777,
5779, 5780, 5782, 5783, 5784, 5785, 5787, 5788, 5790, 5791,
5796 & 5797 of 2022 and 14299, 14300, 14302, 14304,
14306, 14308, 14309, 14310, 14311 & 14312 of 2023**

08.06.2026