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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.01.2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

W.M.P.Nos.60 & 64 of 2021

in

W.P.No.9339 & 9340 of 2014

M/s.Solara Active Pharma Sciences Limited
Formerly M/s.Shasun Pharmaceuticals Ltd.,
Rep. by its Director:
A-1/B, SIPCOT Industrial Complex,
Kudikadu Village,
Cuddalore - 607 005.

..Petitioner in W.P.No.60 of 2021

M/s.Solara Active Pharma Sciences Limited
Formerly M/s.Shasun Pharmaceuticals Ltd.,
Rep. by its Director:
A-1/B, SIPCOT Industrial Complex,
Kudikadu Village,
Cuddalore - 607 005.

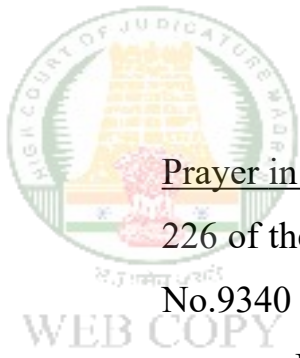
... Petitioner in W.P.No.64 of 2021

Vs

1. The Commissioner of Central Excise,
Puducherry Commissionerate,
No.1, Goubert Avenue (Beach Road)
Puducherry.
2. The Superintendent of Central Excise, Range II,
No.1, Vallalar Nagar II Floor,
Manjakkuppam, Cuddalore - 607 001.

Respondents in both petitions

Prayer in W.M.P.No.60 of 2021: Writ Miscellaneous Petition filed under Article 226 of the Constitution of India, pleaded to order restoration of the Writ Petition No.9339 of 2014 to file and to dispose of the same.



Prayer in W.M.P.No.64 of 2021: Writ Miscellaneous Petition filed under Article 226 of the Constitution of India, pleaded to order restoration of the Writ Petition No.9340 of 2014 to file and to dispose of the same on merits.

For Petitioner : Mr.J.Anand
for Mr.K.Jayachandran.
(In both writ petitions)

COMMON ORDER

These Writ Miscellaneous Petitions are listed under the caption "For Restoration." The main Writ Petitions were originally withdrawn by the petitioners with a view to settling the dispute under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019. However, it appears that the applications filed under the said Scheme were rejected on 03.12.2019, and consequently, the present applications have been filed seeking restoration of the Writ Petitions.

2. There is no scope for restoring the Writ Petitions at this stage, particularly after the withdrawal orders were passed as early as 17.12.2019. Furthermore, although these applications were filed as early as 05.10.2020, no proactive steps were taken by the petitioners to bring up these matters for an early hearing. Accordingly, these Writ Miscellaneous Petitions are dismissed.

3. However, liberty is granted to the petitioners to challenge the assessment orders dated 02.04.2012 before the Appellate Commissioner, subject



to the petitioners depositing the entire disputed tax amount (less any amounts already deposited under the aforementioned Scheme) within 30 days from the date of receipt of a copy of this order. If the appeals are filed within the stipulated period, the Appellate Commissioner shall entertain and dispose of the same on merits and in accordance with the law. No costs.

23.01.2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

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To

1. The Commissioner of Central Excise,
Puducherry Commissionerate,
No.1, Goubert Avenue (Beach Road)
Puducherry.
2. The Superintendent of Central Excise, Range II,
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C.SARAVANAN, J.

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