



W.P.(MD)No.3572 of 2015

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 08.01.2026

CORAM

**THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN
and
THE HONOURABLE MRS.JUSTICE R.KALAIMATHI**

**W.P(MD)No.3572 of 2015
and
M.P.(MD)No.1 of 2015**

K.C.Gurusamy,
Partner,
M/s Kaycee Plasto Packs,
S-21 Sidco Industrial Estate,
Sulakarai,
Virudhunagar 628 003.

... Petitioner

Vs.

- 1.The Union of India,
Rep. by its Secretary,
Ministry of Finance,
New Delhi.
- 2.The Commissioner,
O/o The Commissioner of Central Excise,
Central Revenue Buildings,
Bibikulam,
Madurai – 2.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Declaration , to declare Rule



W.P.(MD)No.3572 of 2015

26 of the Central Excise Rules as ultra vires, confiscatory and beyond the provisions of the Central Excise Act.

For Petitioner : No appearance

For Respondents : Mr.Paulpandi for R1
Mr.R.Gowrishankar for R2

ORDER
(By G.R.SWAMINATHAN, J.)

None appeared for the writ petitioner on 07.01.2026. Today ie., 08.01.2026, also there is no appearance on the side of the writ petitioner. Hence, the writ petition is dismissed for non-prosecution. No costs. Consequently, connected miscellaneous petition is closed.

(G.R.S. J.) & (R.K.M. J.)
08.01.2026

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
ias



W.P.(MD)No.3572 of 2015

To:
WEB COPY

- 1.The Secretary,
Union of India,
Ministry of Finance,
New Delhi.
- 2.The Commissioner,
O/o The Commissioner of Central Excise,
Central Revenue Buildings,
Bibikulam,
Madurai – 2.



WEB COPY



W.P.(MD)No.3572 of 2015

G.R.SWAMINATHAN, J.
and
R.KALAIMATHI, J.

ias

W.P(MD)No.3572 of 2015

08.01.2026