



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 09.06.2023

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THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.Nos.701 & 710 of 2023
and
WMP Nos.639 & 647 of 2023

Bharat Heavy Electricals Ltd.,
Represented by its General Manager/Finance
K.G.Vijayalakshmi
Boiler Auxiliary Plant,
Indira Gandhi Industrial Complex,
Ranipet, Tamil Nadu - 632 406

... Petitioner in both WPs

Vs

1. The Commissioner of Central Excise,
Chennai III, Commissionerate,
26/1, Mahatma Gandhi Road,
Nungambakkam, Chennai-600 034.

2. The Assistant Commissioner of GST and Central Excise,
Ranipet Division,
No.161/1, SIPCOT Industrial Complex,
Netaji Nagar, Ranipet, Tamil Nadu - 632 403.

3. The Commissioner of GST and Central Excise,
Chennai III, Commissionerate,
26/1, Mahatma Gandhi Road,
Nungambakkam, Chennai-600 034.

... Respondents in both WPs



W.P.Nos.701 & 710 of 2023

PRAYER in WP.No.701 of 2023: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records relating to the Impugned Show Cause Notice No.02/2013, C.No.V/15/84/54/2012 C.Ex-Adj. III, dated 16.01.2013 issued by the 1st Respondent and quash the same.

PRAYER in WP.No.710 of 2023: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records relating to the Impugned Show Cause Notice No.40/2011, C.No.V/15/84/46/2011 C.Ex-Adj. III, dated 03.11.2011 issued by the 1st Respondent and quash the same.

(In both WPs)

For Petitioner : Mr.A.Lawrence

For Respondents : Mr.T.Ramesh Kutty
Senior Panel Counsel

COMMON ORDER

Both learned counsel would submit that pending Writ Petitions, the impugned proceedings were continued by the respondent Assessing Authorities that have culminated in Orders-in-original dated 25.01.2023 and 23.05.2023, whereunder, the Commissioner of GST and Central Excise has dropped the proceedings initiated under impugned show cause notices bearing Nos.40/2011 dated 03.11.2011 and 2/2013 dated 16.01.2023. A copy of orders dated 25.01.2023 and 23.05.2023 are placed on file.



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2. Recording the aforesaid position and as there is nothing further

survives in these matters, the Writ Petitions and the connected Miscellaneous

Petitions are closed. No costs.

09.06.2023

Index : Yes / No

Speaking Order

Neutral citation: Yes/No

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To

1. The Commissioner of Central Excise,
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Nungambakkam, Chennai-600 034.
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Ranipet Division,
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Dr.ANITA SUMANTH,J.

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