

2013 (2) ECS (1) (Kar-HC)

IN THE HIGH COURT OF KARNATAKA AT BANGALORE

DATED THIS THE 31ST DAY OF OCTOBER 2012

BEFORE

THE HON'BLE MR. JUSTICE H.G. RAMESH

M/S HINDUSTAN GRANITIES

VERSUS

ASSISTANT COMMISSIONER OF CENTRAL EXCISE, BANGALORE

WRIT PETITION NO.23884 OF 2012 (T-TAR)

BETWEEN

M/S HINDUSTAN GRANITIES
NO.5 LALBAGH HOSUR ROAD
WILSON GARDEN (OPP. 2ND CROSS)
BANGLORE-27
REP. BY SHRI M.G. ANANDA REDDY
(PROPRIETOR)

... PETITIONER

AND:

ASSISTANT COMMISSIONER OF CENTRAL EXCISE
BANGALORE III DIVISON, 7TH FLOOR
KENDRIYA SADAN, KORAMANGALA
BANGALORE – 34

...RESPONDENT

(BY SMT.C. GEETHA, ADVOCATE FOR
SRI N.R. BHASKAR, SENIOR CGSC)

THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO DIRECT THE RESPONDENT TO REFUND INTEREST PAYBACK FORTHWITH THE AMOUNT OF RS. 10,60,931/- (RUPEES TEN LAKHS SIXTY THOUSAND NINE HUNDRED AND THIRTY ONE ONLY) ANN-G DATED 31.5.2012 TOGETHER WITH INTEREST COLLECTED DURING THIS PERIOD OF INVESTIGATION AND ALLOW THE WRIT PETITION.

THIS WRIT PETITION COMING ON FOR PRELIMINARY HEARING IN 'B' GROUP, THIS DAY, THE COURT MADE THE FOLLOWING:

“In view of the statutory remedy of appeal available to the petitioner, I decline to entertain this Writ Petition” [Para 1]

ORDER

H.G. RAMESH, J. (Oral):

This Writ Petition is directed against the order dated 31.05.2012 rejecting the claim for interest of Rs. 10,60,931/- on the pre-deposited amount of Rs. 1,00,00,000/- (Rupees One Crore) refunded to the petitioner. Learned Counsel appearing for the petitioner does not dispute that the aforesaid impugned order at Annexure – G is appealable under Section 35 of the Central Excise Act, 1944. In view of the statutory remedy of appeal available to the petitioner, I decline to entertain this Writ Petition but with liberty to the petitioner to avail of the statutory remedy of appeal as against the order impugned herein in accordance with law.

Petition dismissed.