

Shahi Process Vs. Union of India (Uoi)

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Court : Rajasthan

Decided On : Aug-24-1994

Reported in : 1996(87)ELT373(Raj)

Judge : Milap Chandra, J.

Acts : Central Excises Act, 1944 - Sections 35B AND 35F

Appeal No. : S.B. Civil Writ Petition No. 3987/94

Appellant : Shahi Process

Respondent : Union of India (Uoi)

Advocate for Def. : S.S. Lal, Adv. for; P.P. Choudhary, Adv.

Advocate for Pet/Ap. : J.P. Joshi, Adv.

Judgement :

Milap Chandra, J.

1. The case of the petitioner is that an appeal under Section 35B, Central Excises & Salt Act, 1944 has been filed before the Customs, Excise & Gold (Control) Appellate Tribunal, New Delhi against the order of the Collector, Central Excise, Jaipur dated 2nd February, 1994. Two applications, one for waiving the condition of deposit of the amount of excise duty imposed as required under Section 35F of

the Act and the other for the stay of the recovery of the amount of duty imposed till the disposal of the appeal itself, have been moved in the said appeal. His further case is that these two applications are not being disposed of and the proceedings for the recovery of the excise duty imposed have been started vide Annexure 5.

2. It is contended by learned counsel for the petitioner that in similar type of writ petitions, this Court has earlier directed the Customs, Excise & Gold (Control) Appellate Tribunal, New Delhi to decide similar applications within certain period and till then the proceedings for the recovery of the excise duty levied have been stayed.

3. This position is not disputed by learned Counsel for the respondents.

4. The Customs, Excise & Gold Control Appellate Tribunal, New Delhi will decide the said applications of the petitioner within three months from the date of the receipt of a certified copy of this order. Till then, coercive steps will not be taken for the recovery of the amounts demanded in pursuance of the order of the Collector, Central Excise, Jaipur dated 22-2-1994.

5. The writ petition is accordingly disposed of. No order as to costs.