

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

**CWP No. 22056 of 2014
Decided on : 16.11.2015**

M/s Hindustan Products and another

... Petitioners

Versus

Custom Excise & Service Tax Appellate Tribunal and another

... Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MR. JUSTICE RAMENDRA JAIN**

PRESENT: Mr. Gurinder Singh, Advocate for the petitioners.

Mr. Kamal Sehgal, Advocate for respondent No.2.

AJAY KUMAR MITTAL, J. (Oral)

Learned counsel for the petitioners states that in view of the preliminary objections taken by the respondents where maintainability of the present writ petition has been challenged by pleading alternative remedy of appeal, the petitioners be permitted to withdraw the present writ petition with liberty to the petitioners to file an appeal against the order dated 04th July, 2014 (Annexure P-12) impugned in this writ petition. It was urged by the learned counsel for the petitioners that the limitation for filing the appeal is 180 days from the date of passing of impugned order and since the petitioners had approached this Court on 27th October, 2014 i.e. well within the limitation of 180 days from 04.07.2014, therefore, 30 days time may be granted to the petitioners to file an appeal.

2. Learned counsel for the respondents pleads no objection.

3. After hearing learned counsel for the parties, we allow the petitioners to withdraw the present writ petition with liberty to file an appeal before the appropriate Forum. It is, however, clarified that if the appeal is filed within 30 days from today, the same shall not be rejected by the concerned authority on the ground of limitation.

**(AJAY KUMAR MITTAL)
JUDGE**

**(RAMENDRA JAIN)
JUDGE**

November 16, 2015