IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No. 11323 of 2004 (O&M)

Date of decision: 21.9.2016

Ashwani Sharma .... Petitioner

vs

State of Haryana and another .... Respondents

Coram: Hon'ble Mr. Justice Rajesh Bindal
Hon'ble Mr. Justice Darshan Singh

Present: None for the petitioner.
Ms. Tanisha Peshawaria, Deputy Advocate General, Haryana.

Rajesh Bindal, J.

Challenge in the present petition is to the order dated 6.6.2003 (Annexure P-1) passed by the Deputy Excise and Taxation Commissioner, (Excise) Ambala, under Section 61(1)(i) of the Punjab Excise Act, 1914 (for short, 'the Act') (as applicable to the State of Haryana), vide which penalty of ₹ 76,000/- was levied on the petitioner for transporting 10 cases of beer and 4 cases of IMFL without any valid documents. Order passed in appeal by the Excise & Taxation Commissioner, Haryana, on 26.4.2004 (Annexure P-2), reducing penalty to ₹ 68,200/-, has also been challenged.

None appeared for the petitioner at the time of hearing.

The only reliance placed in the petition for challenging the orders levying penalty is Section 80 (4) of the Act as added in the Act vide amendment as notified on 30.3.2001.

In The Punjab Excise Act, 1914, as published by New Garg Law House, 35, Walia Complex, Batrela, Sector 41-B, Chandigarh, it has been mentioned that Sub-section 4 of Section 80 was omitted vide Haryana Act No. 19 of 2002. Once the provision, reliance on which has been placed to challenge the order, was not in existence when the penalty was imposed on the petitioner, we find no merit in the present petition. The same is accordingly dismissed.

(Rajesh Bindal)
Judge

21.9.2016
vs

(Darshan Singh)
Judge

Whether speaking/reasoned : Yes/No
Whether reportable : Yes/No