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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P.(C) 9859/2015

PUNJAB BEVEL GEARS LIMITED

..... Petitioner

Through: Mr. Vibhor Mathur, Advocate.

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Jasmeet Singh, CGSC for UOI with
Mr. Srivats Kaushal and Ms. Nishta Kishore,
Advocates.

CORAM:

JUSTICE S. MURALIDHAR

JUSTICE VIBHU BAKHRU

ORDER

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11.03.2016

W.P.(C) 9859/2015 & CM No. 23791/2015 (for stay)

1. The challenge in this writ petition is to order dated 31st October 2014 passed by the Central Government in the revision application filed against orders dated 29th January 2013 and 27th November 2013 passed by the Commissioner of Central Excise (Appeals), Ghaziabad. The challenge is also to a show cause notice dated 6th September 2013 which has resulted in the impugned order of the Central Government.

2. The present writ petition was filed on 17th September 2015 i.e. almost one year after the impugned order dated 31st October 2014 was passed. In the meanwhile, pursuant to the remand of the proceedings in terms of the

impugned order, an order-in-original dated 30th March 2015 was again passed by the Deputy Commissioner, Central Excise against the Petitioner aggrieved by which the Petitioner has filed an appeal before the Commissioner of Central Excise (Appeals).

3. With the impugned order having already worked itself out and the Petitioner already in appeal against the order-in-original passed pursuant to the impugned order, the Court sees no justification in permitting a parallel proceeding in this Court to challenge the impugned order of the Central Government.

4. Accordingly, while leaving the contentions of both parties open to be urged in the appellate proceedings that are pending, the petition and the application are disposed of.

5. Order *dasti*.

S. MURALIDHAR, J

VIBHU BAKHRU, J

MARCH 11, 2016

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