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HIGH COURT OF CHHATTISGARH AT BILASPUR**WPT No. 96 of 2017**

Kamlesh Kumar S/o Shri Tulsi Thakur, Aged About 34 Years R/o H I G - 19, Chandela Vihar, Near Maharana Pratap Chowk, Bilaspur, District Bilaspur (Chhattisgarh).

---- Petitioner**Versus**

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur (Chhattisgarh).
3. Excise Commissioner, Chhattisgarh Department Of Excise Raipur (Chhattisgarh).
4. Assistant Excise Commissioner, Rajnandgaon (Chhattisgarh).
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh).
6. Central Bank Of India, Through The Branch Manager Main Branch, Bilaspur (Chhattisgarh).

---- Respondents**And****WPT No. 97 Of 2017**

Prem Shankar S/o Shri Mahesh, Aged About 45 Years R/o Near Ram Prasad Talab, Janjgir Champa District Janjgir Champa (Chhattisgarh).

---- Petitioner**Vs**

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur (Chhattisgarh).
3. Excise Commissioner, Chhattisgarh Department Of Excise Raipur (Chhattisgarh).
4. Collector (Excise), Uttar Bastar Kanker District Uttar Bastar Kanker (Chhattisgarh).
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh).
6. Central Bank Of India, Through The Branch Manager Main Branch, Bilaspur (Chhattisgarh).

---- Respondents**And**

WPT No. 99 Of 2017

Shashibhushan Singh S/o Shri Vishnupat Singh, Aged About 31 Years
R/o Near Jamatpara Masjid, Kabirdham, District Kabirdham
(Chhattisgarh).

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur (Chhattisgarh).
3. Excise Commissioner, Chhattisgarh Department Of Excise Raipur (Chhattisgarh).
4. Collector (Excise), Korba, District Korba (Chhattisgarh).
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh).
6. Central Bank Of India, Through The Branch Manager Main Branch, Bilaspur (Chhattisgarh).

---- Respondents

And

WPT No. 102 Of 2017

Suraj Kumar S/o Shri Santosh Thakur, Aged About 24 Years R/o
Rajmahal Chowk, Kawardha, District Kabirdham (Chhattisgarh).

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur (Chhattisgarh).
3. Excise Commissioner, Chhattisgarh Department Of Excise Raipur (Chhattisgarh).
4. Assistant Excise Commissioner, Rajnandgaon, (Chhattisgarh).
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh).
6. Central Bank Of India, Through The Branch Manager Main Branch, Bilaspur (Chhattisgarh).

---- Respondents

And

WPT No. 101 Of 2017

Raghunath Prasad S/o Shri Bhola Nath Sahu, Aged About 65 Years R/o
Bagnadi, Rajnandgaon District Rajnandgaon (Chhattisgarh).

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur (Chhattisgarh).
3. Excise Commissioner, Chhattisgarh Department Of Excise Raipur (Chhattisgarh).
4. Assistant Excise Commissioner, Rajnandgaon, (Chhattisgarh).
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh).
6. Central Bank Of India, Through The Branch Manager Main Branch, Bilaspur (Chhattisgarh).

---- Respondents

And

WPT No. 104 Of 2017

Ashok Kumar Singh S/o Shri Jagdish Singh, Aged About 34 Years R/o Near Jamatpara Masjid, Kabirdham, District Kabirdham (Chhattisgarh).

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur (Chhattisgarh).
3. Excise Commissioner, Chhattisgarh Department Of Excise Raipur (Chhattisgarh).
4. Collector (Excise), Korba, District Korba (Chhattisgarh).
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh).
6. Central Bank Of India, Through The Branch Manager Main Branch, Bilaspur (Chhattisgarh).

---- Respondents

And

WPT No. 103 Of 2017

Dhananjay Kumar Yadav S/o Shri Anugraha Yadav, Aged About 39 Years R/o Moksha Construction, Kumharpara, Jagdalpur, District Jagdalpur (Chhattisgarh).

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.

2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur (Chhattisgarh).
3. Excise Commissioner, Chhattisgarh Department Of Excise Raipur (Chhattisgarh).
4. Assistant Excise Commissioner, Rajnandgaon, (Chhattisgarh).
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh).
6. Central Bank Of India, Through The Branch Manager Main Branch, Bilaspur (Chhattisgarh).

---- Respondents

And

WPT No. 100 Of 2017

Ajay Kumar Gupta S/o Shri Krishna Murari Prasad, Aged About 35 Years R/o House No. Q-19, Anupam Nagar, Raipur, District Raipur (Chhattisgarh).

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur (Chhattisgarh).
3. Excise Commissioner, Chhattisgarh Department Of Excise Raipur (Chhattisgarh).
4. Collector (Excise), Korba, District Korba (Chhattisgarh).
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh).
6. Central Bank Of India, Through The Branch Manager Main Branch, Bilaspur (Chhattisgarh).

---- Respondents

And

WPT No. 105 Of 2017

1. Million Traders Bhopal Pvt. Ltd. A Registered Company Registered Under The Provisions Of Companies Act, 1956, Having Its Registered Office At G- 2/ 119, Gulmohar Colony, Trilanga Road, Bhopal 462039 Through Its Director Shri Gangadeen Patel S/o Shri Dwarika Prasad Patel, Aged About 42 Years, R/o 14, Sector B, Sarvadharam, Kolar Road, Bhopal M. P. 462042.
2. Harendra Yadav S/o Shri Nandu Yadav, Aged About 34 Years R/o Amoli, Ward No. 20, Lalbarra, District Balaghat Madhya Pradesh.
3. Umashankar S/o Shri Kapil Dev, Aged About 47 Years R/o H. No. 40, Village Look, District Chitrakut Uttar Pradesh.

4. Devendra Tiwari S/o Shri Ghasiram Tiwari, Aged About 48 Years R/o B-266, Rishipuram, P H I Extension, Barkheda Pathani, Bhel, Bhopal, District Bhopal Madhya Pradesh.
5. Banti Sahoo S/o Shri Ramnath Sahu, Aged About 38 Years R/o Sindhi Champ, Babatola, District Jabalpur Madhya Pradesh.
6. Chandan Kumar S/o Shri Jitendra Singh, Aged About 26 Years R/o Village Mirzapur, Anchal Navinagar, District Aurangabad, Bihar.
7. Radhamohan Agnihotri, S/o Shri Prahlad Agnihori, Aged About 42 Years R/o H. No. 212, Vikas Colony, Barasiya Road, B. Karond, Bhopal, District Bhopal Madhya Pradesh.
8. Kartikey Dwivedi S/o Shri Rajesh Kumar Dwivedi, Aged About 36 Years H. N. 25 K, Amarpatan, District Satna, Madhya Pradesh.
9. Moolchand S/o Shri Manak Chand, Aged About 57 Years R/o H. No. 128, Sankracharya Nagar, Tehsil Huzur, Bhopal, District Bhopal Madhya Pradesh.
10. Ramashray Prasad S/o Shri Ramkaran, Aged About 30 Years H. No. 60, Purani Basti, Bamandi, Tehsil Ramnagar, District Satna, Madhya Pradesh.

---- Petitioners

Vs

1. Union Of India Through The Secretary Revenue, Department Of Revenue, North Block, New Delhi.
2. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh).
3. Commissioner, Chhattisgarh State Excise Department, Raipur, Chhattisgarh.
4. Deputy Commissioner Excise, Chhattisgarh State Excise Department, District Raipur, Chhattisgarh.
5. Assistant Commissioner, Chhattisgarh State Excise Department, District Bilaspur, Chhattisgarh.
6. Assistant Commissioner, Chhattisgarh State Excise Department, District Raigarh, Chhattisgarh.
7. Assistant Commissioner, Chhattisgarh State Excise Department, District Janjgir Champa, Chhattisgarh.
8. District Excise Officer, Chhattisgarh State Excise Department, District Dhamtari, Chhattisgarh.
9. District Excise Officer, Chhattisgarh State Excise Department, District Mahasamund, Chhattisgarh.
10. District Excise Officer, Chhattisgarh State Excise Department, District Narayanpur, Chhattisgarh.
11. District Excise Officer, Chhattisgarh State Excise Department, District Koriya, Chhattisgarh.
12. State Bank Of India, Through Its Branch Manager, State Bank Of India, Commercial Branch, Bhopal (Madhya Pradesh).

---- Respondents

And

WPT No. 127 Of 2017

Sudama Bhagat S/o Shri Laxman Bhagat, Aged About 28 Years R/o H No. 09, Chandpur, Deo, Aurangabad, Bihar.

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi,
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralya, Mahanadi Bhawan, Naya Raipur District Raipur Chhattisgarh.
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
4. Deputy Commissioner Excise, Raipur, District Raipur, Chhattisgarh
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. Punjab And Sind Bank, Through The Branch Manager Punjab & Sind Bank, K. K. Road Raipur Chhattisgarh.

---- Respondents

And

WPT No. 123 Of 2017

Adya Prasad Rawat S/o Late Shri Ramdular Rawat, Aged About 57 Years R/o E W S 214, Housing Board Colony, Devrikhurd, Torva, Bilaspur, District Bilaspur Chhattisgarh.

---- Petitioner

Vs

1. Union Of India, Through The Secretary, Department Of Revenue, North Block, New Delhi,
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralya, Mahanadi Bhawan, Naya Raipur District Raipur Chhattisgarh.
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
4. Deputy Commissioner Excise, Raipur, District Raipur Chhattisgarh.
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. Punjab & Sind Bank Of India, Through The Branch Manager Punjab & Sind Bank, K. K. Road Raipur Chhattisgarh.

---- Respondents

And

WPT No. 119 Of 2017

Saroj Samal S/o Shri Sadhucharan Samal, Aged About 39 Years R/o Koliatha, Vasudevpur, Mahanga, Katak (Orissa).

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur (Chhattisgarh).
3. Excise Commissioner, Chhattisgarh, Department Of Excise, Raipur (Chhattisgarh).
4. Dy. Commissioner, Excise Raipur (Chhattisgarh).
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh).
6. Punjab And Sind Bank, Through The Branch Manager, Punjab & Sind Bank, K. K. Road Branch, Raipur (Chhattisgarh).

---- Respondents

And

WPT No. 114 Of 2017

Om Prakash Singh S/o Shri Shyam Bihari Singh, Aged About 35 Years
R/o Nathmalpur, Mahudahi, Barahara, Bhojpur, Bihar.

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur (Chhattisgarh).
3. Excise Commissioner, Chhattisgarh, Department Of Excise, Raipur (Chhattisgarh).
4. Dy. Commissioner, Excise Raipur (Chhattisgarh).
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh).
6. Punjab And Sind Bank, Through The Branch Manager, Punjab & Sind Bank, K. K. Road Branch, Raipur (Chhattisgarh).

---- Respondents

And

WPT No. 124 Of 2017

Pankaj Paswan S/o Shri Baliram Paswan, Aged About 29 Years R/o 71,
Matapa, Amba, Kutumba, Aurangabad, Bihar.

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur (Chhattisgarh).

3. Excise Commissioner, Chhattisgarh, Department Of Excise, Raipur (Chhattisgarh).
4. Dy. Commissioner, Excise Raipur (Chhattisgarh).
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh).
6. Punjab And Sind Bank, Through The Branch Manager, Punjab & Sind Bank, K. K. Road Branch, Raipur (Chhattisgarh).

---- Respondents

And

WPT No. 111 Of 2017

Jai Prakash S/o Shri Shrinath, Aged About 34 Years R/o Runnai Patna, District Korla Chhattisgarh.

---- Petitioner

Vs

1. Union Of India S/o Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi,
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralya, Mahanadi Bhawan, Naya Raipur District Raipur Chhattisgarh.
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
4. Deputy Commissioner Excise, Raipur, District Raipur Chhattisgarh.
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. Punjab & Sind Bank Of India, Through The Branch Manager Punjab & Sind Bank, K. K. Road Raipur Chhattisgarh.

---- Respondents

And

WPT No. 125 Of 2017

Arun Kumar Singh S/o Shri Sahdev Singh, Aged About 36 Years R/o Jagatpur, Raigarh (Chhattisgarh).

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur (Chhattisgarh).
3. Excise Commissioner, Chhattisgarh, Department Of Excise, Raipur (Chhattisgarh).
4. Dy. Commissioner, Excise Raipur (Chhattisgarh).
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh).

6. Punjab And Sind Bank, Through The Branch Manager, Punjab & Sind Bank, K. K. Road Branch, Raipur (Chhattisgarh).

---- Respondents

And

WPT No. 106 Of 2017

1. Vinay Singh S/o Shri Bhuneshwer Singh, Aged About 53 Years R/o Yadav Cycle Store, Kera Road, Janjgir District Janjgir Chhattisgarh.
2. Sanjay Sav, S/o Shri Moti Sav, Aged About 47 Years R/o F 20 Vijayapuram, Sarkanda, Bilaspur, District Bilaspur Chhattisgarh.
3. Abhishek Singh, S/o Shri Ramakant Singh, Aged About 53 Years R/o M I G 19 Parijat Extension, Nehru Nagar, Bilaspur, District Bilaspur Chhattisgarh.
4. Brijesh Singh, S/o Shri Harivansh Singh, Aged About 40 Years R/o M I G 19 Parijat Extension, Nehru Nagar, Bilaspur, District Bilaspur Chhattisgarh.

---- Petitioners

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi,
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralya, Mahanadi Bhawan, Naya Raipur District Raipur Chhattisgarh.
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
4. District Excise Officer, Balodabazar District Balodabazar Bhatapara Chhattisgarh.
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. Central Bank Of India, Through The Branch Manager Main Branch, Bilaspur Chhattisgarh.

---- Respondents

And

WPT No. 126 Of 2017

1. Kamla Sonkar S/o Shri Seetaram Sonkar, Aged About 41 Years R/o H No. 38, Krishna Colony, Balodabazar, District Balodabazar Bhatapara Chhattisgarh.
2. Abhay Kumar Singh, Aged about 46 years, S/o. Shri Ramnaresh Singh, R/o. Bazar Para, Pandariya, District Kabirdham (CG)

---- Petitioners

Vs

1. Union Of India Union Of India Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi,
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralya, Mahanadi Bhawan, Naya Raipur District Raipur Chhattisgarh.

3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
4. District Excise Officer, Mahasamund District Mahasamund (Chhattisgarh)
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. Central Bank Of India, Through The Branch Manager Main Branch, Bilaspur Chhattisgarh.

---- Respondents

And

WPT No. 112 Of 2017

1. Munna Prasad S/o. Late Shri Satyanarayan Prasad, Aged About 35 Years R/o H I G 19 Chandela Vihar, Near Maharana Pratap Chowk, Bilaspur District Bilaspur Chhattisgarh.
2. Prabal Ram, S/o Shri Suridh Ram, Aged About 55 Years R/o Village Kamdarpur, Post Chainpur, Tehsil Navinagar, District Aurangabad, Bihar

---- Petitioners

Vs

1. Union Of India Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi,
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralya, Mahanadi Bhawan, Naya Raipur District Raipur Chhattisgarh.
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
4. Assistant Commissioner Excise, Durg, District Durg Chhattisgarh.
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. Central Bank Of India, Through The Branch Manager Main Branch, Bilaspur Chhattisgarh.

---- Respondents

And

WPT No. 113 Of 2017

Kaushilya W/o Mannu Lal, Aged About 40 Years R/o Soram, Mahasamund, District Mahasamund (Chhattisgarh).

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur (Chhattisgarh).
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur (Chhattisgarh).

4. Assistant Excise Commissioner, Mahasamund, District Mahasamund (Chhattisgarh).
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh).
6. Punjab National Bank Through Its Chief General Manager, Mahasamund, District Mahasamund (Chhattisgarh).
7. District Excise Officer, Mahasamund, District Mahasamund (Chhattisgarh).

---- Respondents

And

WPT No. 120 Of 2017

Sunil Kumar Singh S/o Karam Dev Singh, Aged About 50 Years R/o House No. 103, Jasoia, Aurangabad, Bihar.

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur (Chhattisgarh).
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur (Chhattisgarh).
4. Assistant Excise Commissioner, Raigarh, District Raigarh (Chhattisgarh).
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh).
6. Punjab National Bank Through Its Chief General Manager, Mahasamund, District Mahasamund (Chhattisgarh).

---- Respondents

And

WPT No. 118 Of 2017

Shailendra Singh S/o Late Shankar Singh, Aged About 40 Years R/o Jhalap, Patewa, Mahasamund, District Mahasamund (Chhattisgarh).

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur (Chhattisgarh).
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur (Chhattisgarh).
4. Assistant Excise Commissioner, Mahasamund, District Mahasamund (Chhattisgarh).

5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh).
6. Punjab National Bank Through Its Chief General Manager, Mahasamund, District Mahasamund (Chhattisgarh).
7. District Excise Officer, Mahasamund, District Mahasamund (Chhattisgarh).

---- Respondents

And

WPT No. 109 Of 2017

Roshan Bhargav S/o Bholaram Bhargav, Aged About 35 Years R/o Pendri, Pamgarh, Tahsil Pamgarh, District Janjgir Champa (Chhattisgarh).

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur (Chhattisgarh).
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur (Chhattisgarh).
4. Assistant Excise Commissioner, Mahasamund, District Mahasamund (Chhattisgarh).
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh).
6. Punjab National Bank Through Its Chief General Manager, Mahasamund, District Mahasamund (Chhattisgarh).
7. District Excise Officer, Mahasamund, District Mahasamund (Chhattisgarh).

---- Respondents

And

WPT No. 121 Of 2017

Vikram Singh Thakur S/o Tilak Singh Thakur, Aged About 51 Years R/o Barpani, Tahsil Kasdol, District Baloda Bazar Bhatapara (Chhattisgarh).

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur (Chhattisgarh).
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur (Chhattisgarh).

4. Assistant Excise Commissioner, Janjgir- Champa, District Janjgir- Champa (Chhattisgarh).
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh).
6. Punjab National Bank Through Its Chief General Manager, Mahasamund, District Mahasamund (Chhattisgarh).

---- Respondents

And

WPT No. 108 Of 2017

Smt. Kenbara Sahu D/o Ramnarayan, Aged About 40 Years R/o House No. 66, Baghera, Rajnandgaon, District Rajnandgaon (Chhattisgarh).

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur (Chhattisgarh).
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur (Chhattisgarh).
4. Assistant Excise Commissioner, Raigarh, District Raigarh (Chhattisgarh).
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh).
6. Punjab National Bank Through Its Chief General Manager, Mahasamund, District Mahasamund (Chhattisgarh).

---- Respondents

And

WPT No. 107 Of 2017

Dhananjay Prasad Satnami S/o Seetal Satnami, Aged About 50 Years R/o Nardha, Tahsil Kasdol, District Baloda Bazar Bhatapara (Chhattisgarh).

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur (Chhattisgarh).
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur (Chhattisgarh).
4. Assistant Excise Commissioner, Raigarh, District Raigarh (Chhattisgarh).
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh).

6. Punjab National Bank Through Its Chief General Manager, Mahasamund, District Mahasamund (Chhattisgarh).

---- Respondents

And

WPT No. 122 Of 2017

1. Jaiprakash S/o Shri Shankar Prasad Aged About 31 Years R/o Jamatpara, Masjid Ke Pass, Kabirdham, District Kabirdham, Chhattisgarh.
2. Parsu Ram, S/o Shri Durga Ram, Aged About 50 Years R/o Priyadarshini Parisar Way, 11/17, Bhilai, District Durg, Chhattisgarh.
3. Jayanarayan Singh S/o Shri Ramraj Singh Aged About 44 Years R/o Near Hotel Sasant Ambedkar Chowk, Balodabazar, Chhattisgarh.
4. Upendra Kumar Soni S/o Shri Rajendra Soni Aged About 31 Years R/o Ring Road No. 2, Gondwara, Raipur, Chhattisgarh.
5. Vindhyanchal Singh S/o Shri Jagrup Singh Aged About 38 Years R/o AR 25, Ashma City Homes, Mungeli Road, Sakri, District Bilaspur, Chhattisgarh.
6. Satyendra Kumar Singh S/o Rambyas Singh Aged About 35 Years R/o Village Bazarpara, Kawardha, Post And Tehsil- Kawardha, District Kabirdham, Chhattisgarh.

---- Petitioners

Vs

1. Union Of India Through The Secretary Revenue, Department Of Revenue, North Block, New Delhi.
2. Commissioner Of Central Excise And Service Tax, Central Excise Building Tikrapara, Raipur, District Raipur, Chhattisgarh.
3. Commissioner, Chhattisgarh State Excise Department, Raipur, District Raipur, Chhattisgarh.
4. Deputy Commissioner Excise, Chhattisgarh State Excise Department, Raipur, District Raipur, Chhattisgarh.
5. Central Bank Of India, Through The Branch Manager, Main Branch Bilaspur, District Bilaspur, Chhattisgarh.

---- Respondents

And

WPT No. 117 Of 2017

Akshay Bai W/o Dilip Singh, Aged About 45 Years R/o House No. 249, Barekelkhurd, Tahsil Pithora, Mahasamund, District Mahasamund (Chhattisgarh).

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.

2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur (Chhattisgarh).
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur (Chhattisgarh).
4. Assistant Excise Commissioner, Mahasamund, District Mahasamund (Chhattisgarh).
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh).
6. Punjab National Bank Through Its Chief General Manager, Mahasamund, District Mahasamund (Chhattisgarh).
7. District Excise Officer, Mahasamund, District Mahasamund (Chhattisgarh).

---- Respondents

And

WPT No. 110 Of 2017

Smt. Gauri Bai Satnami W/o Gotilal Satnami, Aged About 45 Years R/o House No. 78, Nardha, Tahsil Kasdol, District Baloda Bazar Bhatapara (Chhattisgarh).

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur (Chhattisgarh).
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur (Chhattisgarh).
4. Assistant Excise Commissioner, Durg, District Durg, (Chhattisgarh).
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh).
6. Punjab National Bank Through Its Chief General Manager, Mahasamund, District Mahasamund (Chhattisgarh).

---- Respondents

And

WPT No. 115 Of 2017

Ramkumar Dhruvanshi S/o Hichharam Dhruvanshi, Aged About 36 Years R/o House No. 120, Dhanak, Pithora, Mahasamund, District Mahasamund (Chhattisgarh).

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.

2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur (Chhattisgarh).
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur (Chhattisgarh).
4. Assistant Excise Commissioner, Janjgir- Champa, District Janjgir-Champa (Chhattisgarh).
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh).
6. Punjab National Bank Through Its Chief General Manager, Mahasamund, District Mahasamund (Chhattisgarh).

---- Respondents

And

WPT No. 116 Of 2017

Anand Ram Satnami S/o Shivcharan Satnami, Aged About 52 Years R/o Nardha, Tahsil Kasdol, District Baloda Bazar Bhatapara (Chhattisgarh).

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur (Chhattisgarh).
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur (Chhattisgarh).
4. Assistant Excise Commissioner, Raigarh, District Raigarh (Chhattisgarh).
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh).
6. Punjab National Bank Through Its Chief General Manager, Mahasamund, District Mahasamund (Chhattisgarh).

---- Respondents

And

WPT No. 128 Of 2017

1. Abhimanyu Kumar Singh S/o Shri Surya Dev Singh, Aged About 35 Years R/o Priyadarshani Parishar E, Bhilai 4 E / 12 , Bhilai, District Durg Chhattisgarh.
2. Dhiraj Yadav, S/o Ramchandra Yadav, Aged About 30 Years R/o Ambedkar Chowk, Balodabazar, District Balodabazar Chhattisgarh.
3. Virendra Singh, S/o Shri Vikram Singh, Aged About 43 Years R/o M I G 19 Parijat Extension, Nehru Nagar, Bilaspur, District Bilaspur Chhattisgarh.
4. Rakesh Pandey, S/o Shri Dharamnarayan Pandey, Aged About 61 Years R/o Novil Fuel, Ring Road No. 2 Gogaon, Raipur, District Raipur Chhattisgarh.

5. Ashok Kumar Singh, S/o Shri Niranjana Singh, Aged About 35 Years R/o Lafagarh Gas Godawn Road, Near Transformer, Shubham Vihar, Bilaspur, Chhattisgarh.
6. Rupesh, S/o Indradev, Aged About 39 Years R/o Ramprasad Talab Ke Pass, Naila, Janjgir, District Janjgir Champa Chhattisgarh.
7. Ashok Kumar Singh, S/o Shri Sardar Singh, Aged About 43 Years R/o Darripara, Kawardha, District Kawardha, Chhattisgarh.
8. Ralbalam Singh, S/o Shri Ram Prasad Singh, Aged About 66 Years R/o M I G 19 Parijat Extension, Bilaspur, District Bilaspur Chhattisgarh.
9. Kuldeep Singh, S/o Shri Devraj Singh, Aged About 29 Years R/o Parijat Extension, Nehru Nagar, Bilaspur, District Bilaspur Chhattisgarh.

---- Petitioners

Vs

1. Union Of India S/o The Secretary, Department Of Revenue, North Block, New Delhi,
2. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
3. Commissioner, Chhattisgarh State Excise Department Raipur District Raipur Chhattisgarh.
4. District Excise Officer, Chhattisgarh State Excise Department Kabirdham, District Kabirdham, Chhattisgarh.
5. Central Bank Of India, Through The Branch Manager Main Branch, Bilaspur, District Bilaspur Chhattisgarh.

---- Respondents

And

WPT No. 133 Of 2017

Vanwari Yadav S/o Chanarik Yadav, Aged About 63 Years R/o Parijat Extension, Q. No. M I G - 19, Bilaspur, District Bilaspur, Chhattisgarh.

---- Petitioner

Vs

1. Union Of India Through The Secretary Revenue, Department Of Revenue, North Block, New Delhi.
2. Commissioner Of Central Excise And Service Tax Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh).
3. Commissioner, Chhattisgarh State Excise Department, Raipur, District Raipur, Chhattisgarh.
4. District Excise Officer, Chhattisgarh State Excise Department, Gariyaband District Gariyaband, Chhattisgarh.
5. Central Bank Of India, Through The Branch Manager, Main Branch Bilaspur, District Bilaspur, Chhattisgarh.

---- Respondents

And

WPT No. 132 Of 2017

1. Lakshmi Devi S/o Nagdev Singh, Aged About 56 Years R/o F- 20, Vijayapuram, Sarkanda, Bilaspur, District Bilaspur, Chhattisgarh.
2. Dharendra Kumar S/o Shri Nanheswar Sharma, Aged About 51 Years R/o Nehru Nagar - 3, 64/5 Bhilai, District Durg Chhattisgarh.

---- Petitioners**Vs**

1. Union Of India Through The Secretary Revenue, Department Of Revenue, North Block, New Delhi.
2. Commissioner Of Central Excise And Service Tax Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh).
3. Commissioner, Chhattisgarh State Excise Department, Raipur, District Raipur, Chhattisgarh.
4. District Excise Officer, Chhattisgarh State Excise Department, Dhamtari District Dhamtari, Chhattisgarh.
5. Central Bank Of India, Through The Branch Manager, Main Branch Bilaspur, District Bilaspur, Chhattisgarh.

---- Respondents**And****WPT No. 139 Of 2017**

1. Sandeep Singh S/o Balkunwar Singh Aged About 43 Years R/o. HIG-10, Chandela Vihar, Bilaspur, Chhattisgarh.
2. Nilam Devi Thakur D/o Daroga Singh Aged About 32 Years R/o Parijat Extension Qr. No. MIG 19, Bilaspur, District Bilaspur, Chhattisgarh.
3. Lawlesh Kumar Divedi S/o Shri Tulsi Devedi Aged About 34 Years R/o H. No. 131, Mahaveer Colony College Road, Mahasamund, Chhattisgarh.
4. Raushan Singh S/o Shri Krishna Singh Aged About 24 Years R/o Hig 10, Chandela Vihar, Bilaspur, District Bilaspur, Chhattisgarh.
5. Ankit Gumber S/o Shri Manjeet Singh Gumber Aged About 25 Years R/o Opposite Dr. Dhir Nursing Home, Dayalband, Bilaspur, Chhattisgarh.
6. Shiv Dayal Sahu S/o Shri Tribuvan Sahu R/o H. No. Q 19, Anupam Nagar, Raipur, District Raipur, Chhattisgarh.
7. Akhilesh Yadav S/o Shri Durga Yadav Aged About 43 Years R/o Kalimandir Ke Pass, Sorid Nagar, Dhamtari, District Dhamtari, Chhattisgarh.
8. Suresh Singh S/o Mathura Singh Aged About 65 Years R/o Hig 10, Chandela Vihar, Bilaspur, District Bilaspur, Chhattisgarh.
9. Santosh Yadav S/o Shri Ramraj Yadav, Aged About 50 Years R/o Near Hotel Sasant Ambedkar Chowk, Balodabazar, Chhattisgarh.
10. Ramnaresh Singh S/o Mathura Singh Aged About 68 Years R/o Hig 10, Chandela Vihar, Bilaspur, District Bilaspur, Chhattisgarh.

---- Petitioners**Vs**

1. Union Of India Through The Secretary, Revenue, Department Of Revenue, North Block, New Delhi.
2. Commissioner Of Central Excise And Service Tax, Central Excise Building Tikrapara, Raipur, District Raipur, Chhattisgarh.
3. Commissioner, Chhattisgarh State Excise Department, Raipur, District Raipur, Chhattisgarh.
4. Assistant Commissioner, Excise, Chhattisgarh State Excise Department, Janjgir-Champa, District Janjgir-Champa, Chhattisgarh.
5. Central Bank Of India, Through The Branch Manager, Main Branch Bilaspur, District Bilaspur, Chhattisgarh.

---- Respondents

And

WPT No. 131 Of 2017

1. Krishna Choudhary S/o Shri Ram Janam Choudhary, Aged About 48 Years R/o M I G 19 Parijat Extension, Nehru Nagar, District Bilaspur Chhattisgarh.
2. Ram Janam Singh, S/o Shri Badan Singh, Aged About 47 Years R/o Near Sardar Bhagat Singh Statue, Jagmal Chowk, District Bilaspur Chhattisgarh.

---- Petitioners

Vs

1. Union Of India The Secretary, Department Of Revenue, North Block, New Delhi,
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralya, Mahanadi Bhawan, Naya Raipur District Raipur Chhattisgarh.
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
4. District Excise Officer, Jashpur, District Jashpur (Chhattisgarh)
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. Central Bank Of India, Through The Branch Manager Main Branch, Bilaspur Chhattisgarh.

---- Respondents

And

WPT No. 130 Of 2017

Krishna Paswan S/o S/o Shri Karmu Paswan, Aged About 62 Years R/o F 20, Vijayapuram, Sarkanda, Bilaspur District Bilaspur Chhattisgarh.

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralya, Mahanadi Bhawan, Naya Raipur District Raipur Chhattisgarh.

3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
4. District Excise Officer, Balod, District Balod (Chhattisgarh).
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. Central Bank Of India, Through The Branch Manager Main Branch, Bilaspur Chhattisgarh.

---- Respondents

And

WPT No. 134 Of 2017

1. Birendra Oraon S/o Shri Dharmdev Oraon, Aged About 32 Years R/o Q. No. 71, Gitanjali Vihar, Nehru Nagar, District Bilaspur Chhattisgarh.
2. Vachau, S/o Shri Behan, Aged About 36 Years R/o Q. No. 31, Balajipuram, R K Nagar, District Bilaspur, Chhattisgarh.

---- Petitioners

Vs

1. Union Of India The Secretary, Department Of Revenue, North Block, New Delhi,
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralya, Mahanadi Bhawan, Naya Raipur District Raipur Chhattisgarh.
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
4. District Excise Officer, Bemetara, District Bemetara (Chhattisgarh).
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. Central Bank Of India, Through The Branch Manager Main Branch, Bilaspur Chhattisgarh.

---- Respondents

And

WPT No. 129 Of 2017

1. Mahendra Prasad Gupta S/o Shri Ramvilas Sao, Aged About 31 Years R/o H I G 19 Chandela Vihar, Near Maharana Pratap Chowk, Bilaspur District Bilaspur Chhattisgarh.
2. Manjeet Singh Gumber, S/o Shri Govind Singh Gumber, Aged About 53 Years R/o Opp. Dhir Nursing Home, Dayalband, Bilaspur, District Bilaspur Chhattisgarh.
3. Bhimsen Singh, S/o Shri Manresh Singh, Aged About 51 Years R/o M I G 20 Radhika Vihar, Sarkanda, Bilaspur, District Bilaspur Chhattisgarh.

---- Petitioners

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi,
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralya, Mahanadi Bhawan, Naya Raipur District Raipur Chhattisgarh.

3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
4. The Assistant Commissioner Excise, Raigarh, District Raigarh (Chhattisgarh).
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. Central Bank Of India, Through The Branch Manager Main Branch, Bilaspur Chhattisgarh.

---- Respondents

And

WPT No. 137 Of 2017

Dinesh Singh S/o Shri Jamuna Singh, Aged About 38 Years R/o Village Chiryatad, P. O. Narendra Khap, District Aurangabad Bihar, Presently R/o At Baradwar Road, Sakti District Janjgir Champa, Chhattisgarh.

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur (Chhattisgarh).
3. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh).
4. Commissioner, Department Of Excise, State Of Chhattisgarh.
5. Assistant Commissioner, Chhattisgarh State Excise Department, District Raipur, Chhattisgarh.
6. Punjab National Bank Through The Branch Manager, Sakti, District Janjgir Champa, Chhattisgarh.

---- Respondents

And

WPT No. 136 Of 2017

Abhijeet Singh S/o Shri Lal Sahab Singh, Aged About 36 Years R/o House No. 19/1, Shantipuram, Post Shantipuram, District Aligarh (Uttar Pradesh) Presently R/o At C/o Raghav Associates, Pachpedi Naka, Dhamtari Road, In Front Of Police Chowki Raipur, Chhattisgarh.

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur Chhattisgarh.
3. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
4. Commissioner, Department Of Excise, State Of Chhattisgarh.

5. Assistant Commissioner, Chhattisgarh State Excise Department, District Raipur, Chhattisgarh.
6. Bank Of Maharashtra, Through The Branch Manager, Byron Bazar, District Raipur, Chhattisgarh.

---- Respondents

And

WPT No. 135 Of 2017

Sadhey Lal Baghel S/o Shri Son Sahai Baghel, Aged About 51 Years R/o Village Koibya, Bemetara, Tehsil Bemetara, District Durg Chhattisgarh.

---- Petitioner

Vs

1. Union Of India Through The Secretary Revenue, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur (Chhattisgarh).
3. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh).
4. Commissioner, Department Of Excise, State Of Chhattisgarh.
5. Assistant Commissioner, Chhattisgarh State Excise Department, District Raipur, Chhattisgarh.
6. Bank Of Maharashtra, Through The Branch Manager, Katora Talab, Byron Bazar Branch, Raipur, Chhattisgarh.
7. State Bank Of India, Through The Branch Manager, S M E Branch, Bhilai, District Durg, Chhattisgarh.
8. Bank Of India, Through The Branch Manager, Rajnandgaon Branch, Rajnandgaon, Chhattisgarh.

---- Respondents

And

WPT No. 138 Of 2017

Shailendra Singh S/o Shri Paramjit Singh, Aged About 47 Years R/o Near Aamdi Mandir, Ward No. 24, Durg, District Durg, Chhattisgarh.

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur (Chhattisgarh).
3. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh).
4. Commissioner, Department Of Excise, State Of Chhattisgarh.
5. Assistant Commissioner, Chhattisgarh State Excise Department, District Raipur, Chhattisgarh.

6. State Bank Of India, Through The Branch Manager, S M E Branch, Bhilai, District Durg, Chhattisgarh.

---- Respondents

And

WPT No. 154 Of 2017

Ram Sai Sahu S/o Shri Banshilal Sahu, Aged About 49 Years R/o House No. 24, Ward No. 12, Biranpurkala, Post Chhuikhadan, District Rajnandgaon. Chhattisgarh. Chhattisgarh.

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur (Chhattisgarh).
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur, (Chhattisgarh).
4. Assistant Commissioner, Excise Durg (Chhattisgarh).
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh).
6. Dena Bank, Through Branch Manager, Sector-10, Branch Bhilai, District Durg (Chhattisgarh).

---- Respondents

And

WPT No. 153 Of 2017

Smt. Radhika Bai Yadav W/o Shri Girdharilal Yadav, Aged About 34 Years R/o Kapa, Post Chhuriya, District Rajnandgaon (Chhattisgarh).

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur (Chhattisgarh).
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur, (Chhattisgarh).
4. Assistant Commissioner, Excise Durg (Chhattisgarh).
5. Assistant Commissioner, Excise, Rajnandgaon (Chhattisgarh).
6. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh).
7. Dena Bank, Through Branch Manager, Sector-10, Branch Bhilai, District Durg (Chhattisgarh).

---- Respondents

And

WPT No. 151 Of 2017

Dhal Singh Nirmalkar S/o Shri Jagdish Nirmalkar, Aged About 46 Years
R/o Village Parasbod, Post Banbaghera, District Rajnandgaon
Chhattisgarh.

---- Petitioner

Vs

1. Union Of India S/o Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur (Chhattisgarh).
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur, (Chhattisgarh).
4. Assistant Commissioner, Excise Durg (Chhattisgarh).
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh).
6. Dena Bank, Through Branch Manager, Sector-10, Branch Bhilai, District Durg (Chhattisgarh).

---- Respondents

And

WPT No. 152 Of 2017

Nakul Ram Yadav S/o Shri Genduram Yadav, Aged About 54 Years R/o
Village Biranpurkala, Post Chhuikhadan, District Rajnandgaon
(Chhattisgarh).

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur (Chhattisgarh).
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur, (Chhattisgarh).
4. Assistant Commissioner, Excise Durg (Chhattisgarh).
5. Assistant Commissioner, Excise, Rajnandgaon (Chhattisgarh).
6. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh).
7. Punjab National Bank, Through The Branch Manager, Station Road, Raipur (Chhattisgarh).
8. Dena Bank, Through Branch Manager, Sector-10, Branch Bhilai, District Durg (Chhattisgarh).

9. Bank Of India, Through Branch Manager, Rajnandgaon Branch, Fawwara Chowk, Rajnandgaon (Chhattisgarh).

---- Respondents

And

WPT No. 142 Of 2017

Ankit Tiwari S/o Virendra Kumar Tiwari, Aged About 26 Years Lallan Mishra Galli House No. 5 K Baloda Bazar, District Baloda Bazar (Chhattisgarh).

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary Cum Commissioner, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur (Chhattisgarh).
3. Divisional Excise Commissioner, Raipur, Chhattisgarh.
4. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh).
5. Punjab National Bank Through The Branch Manager Katora Talab, Raipur (Chhattisgarh).

---- Respondents

And

WPT No. 141 Of 2017

Smt. Kanchan Singh W/o Shri Naveen Pratap Singh, R/o C 343 Rail Bihar Road Rapti Nagar Phase 4 Post Chargawu, Gorakhpur, U. P. Through Power Of Attorney Manoj Singh, Aged About 28 Years, S/o Late Shri Jageshwar Prasad Singh, R/o E-10 Sector-02 Agroha Society, Raipura, P. S. D. D. Nagar, District Raipur (Chhattisgarh).

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary Cum Commissioner, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur (Chhattisgarh).
3. Assistant Excise Commissioner, Dhamatari, Chhattisgarh.
4. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh).
5. Axis Bank Limited, Through The Branch Manager Ground Floor, No. 105 And 106, Commercial Complex, New Swagat Vihar, Old Dhamtari Road, Dunda, P. S. Tikrapara, Raipur 492015 (Chhattisgarh).

---- Respondents

And

WPT No. 172 Of 2017

Chain Singh Rathor S/o Shri Mohan Singh Rathore, Aged About 38 Years R/o Deepak Nagar Durg (Chhattisgarh).

---- **Petitioner**

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya Mahanadi Bhawan, Naya Raipur, District Raipur (Chhattisgarh).
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur (Chhattisgarh).
4. Assistant Excise Commissioner, Durg, District Durg, Chhattisgarh.
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur District Raipur (Chhattisgarh).
6. Central Bank Of India, Padmanabhpur Durg (Through Its Manager, Durg, District Durg (Chhattisgarh).

---- **Respondents**

And

WPT No. 171 Of 2017

Anil Kumar Singh S/o Gajadhar Singh, Aged About 49 Years R/o Hanuman Nagar Durg, District Durg (Chhattisgarh).

---- **Petitioner**

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya Mahanadi Bhawan, Naya Raipur, District Raipur (Chhattisgarh).
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur (Chhattisgarh).
4. Assistant Excise Commissioner, Durg, District Durg, Chhattisgarh.
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur District Raipur (Chhattisgarh).
6. Oriental Bank Of Commerce, Durg District Durg, Chhattisgarh (Through Its Manager)

---- **Respondents**

And

WPT No. 169 Of 2017

Satbeer Singh S/o Manga Singh, Aged About 33 Years R/o House No. 3/ S, Bhilai Nagar Street No. 37 District Durg (Chhattisgarh).

---- **Petitioner**

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya Mahanadi Bhawan, Naya Raipur, District Raipur (Chhattisgarh).
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur (Chhattisgarh).
4. Assistant Excise Commissioner, Durg, District Durg, Chhattisgarh.
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur District Raipur (Chhattisgarh).
6. Oriental Bank Of Commerce, Branch Durg, Through Its Manager, Durg, District Durg (Chhattisgarh).

---- Respondents

And

WPT No. 170 Of 2017

Ganga Prasad S/o Shri Itwari, Aged About 48 Years R/o Ward No. 56, Urla Durg District Durg (Chhattisgarh).

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya Mahanadi Bhawan, Naya Raipur, District Raipur (Chhattisgarh).
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur (Chhattisgarh).
4. Assistant Excise Commissioner, Durg, District Durg, Chhattisgarh.
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur District Raipur (Chhattisgarh).
6. Central Bank Of India, Padmanabhpur Durg Through Its Manager, Durg, District Durg (Chhattisgarh).

---- Respondents

And

WPT No. 173 Of 2017

Vikki Singh S/o Shri Man Singh, Aged About 29 Years R/o P W D No. 20 Kotwali Sector- 6 Bhilai Durg (Chhattisgarh).

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya Mahanadi Bhawan, Naya Raipur, District Raipur (Chhattisgarh).

3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur (Chhattisgarh).
4. Assistant Excise Commissioner, Mahasamund, District Mahasamund, Chhattisgarh.
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur District Raipur (Chhattisgarh).
6. Central Bank Of India, Padmanabhpur Durg, Through Its Manager, Durg, District Durg (Chhattisgarh).

---- Respondents

And

WPT No. 174 Of 2017

Amit Kumar S/o Satyanarayan Prasad, Aged About 27 Years R/o Ward No. 23, Deepak Nagar Durg, District Durg (Chhattisgarh).

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya Mahanadi Bhawan, Naya Raipur, District Raipur (Chhattisgarh).
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur (Chhattisgarh).
4. Assistant Excise Commissioner, Durg, District Durg, Chhattisgarh.
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur District Raipur (Chhattisgarh).
6. Central Bank Of India, Branch Padmanabhpur, Through Its Chief General Manager, Durg, District Durg (Chhattisgarh).

---- Respondents

And

WPT No. 147 Of 2017

Manharan Das S/o Janakdas Manikpuri, Aged About 39 Years R/o Akola, Oteband, Durg, Dhamdha, District Durg (Chhattisgarh)

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur Chhattisgarh.
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur Chhattisgarh
4. District Excise Officer, Mahasamund District Mahasamund (Chhattisgarh)

5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. Punjab National Bank, Through Its Senior Manager, Station Road, Raipur, District Raipur Chhattisgarh.
7. Assistant Excise Commissioner, Mahasamund District Mahasamund (Chhattisgarh)

---- Respondents

And

WPT No. 149 Of 2017

Ramavtar Yadav S/o Bhagelu Yadav, Aged About 45 Years R/o H. No. 235 Gasidas Nagar Bhilai, District Durg (Chhattisgarh).

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur (Chhattisgarh).
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur (Chhattisgarh).
4. Assistant Excise Commissioner, Bilaspur, District Bilaspur (Chhattisgarh).
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh).
6. Punjab National Bank, Through Its Branch Manager, Nandini Road Bhilai, District Durg (Chhattisgarh).
7. District Excise Officer, Bilaspur, District Bilaspur (Chhattisgarh).

---- Respondents

And

WPT No. 150 Of 2017

1. Reena Chakraborty D/o Asit Kumar Chakraborty, Aged About 32 Years R/o House No. 124, Deepak Nagar 7, Ward No. 23, Durg District Durg Chhattisgarh,
2. Anish Mathai, S/o Meledil Mathai, Aged About 44 Years R/o 123/4, Railway Colony, 25 Gayatri Mandir, Durg, District Durg Chhattisgarh.
3. Neeraj Singh, S/o Ashok Singh, Aged About 26 Years R/o M I G 281, Aditya Nagar, Durg, District Durg Chhattisgarh.

---- Petitioners

Vs

1. Union Of India S/o Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur Chhattisgarh.

3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur Chhattisgarh
4. Assistant Excise Commissioner, Janjgir District Janjgir Champa, Chhattisgarh.
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. Central Bank Of India, Through Its Branch Manager, Padmnabhpur Branch Durg, District Durg Chhattisgarh.
7. District Excise Officer, Janjgir District Janjgir Champa, Chhattisgarh.

---- Respondents

And

WPT No. 144 Of 2017

Mayaram Tembhurne S/o Januji Tembhurne, Aged About 36 Years R/o House No. 993, 15, Ramnagar (West), Ward No. 9, Kumhari, District Durg (Chhattisgarh).

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur Chhattisgarh.
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur Chhattisgarh
4. Assistant Excise Commissioner Kabirdham, District Kabirdham Chhattisgarh
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. Central Bank Of India, Through Its Branch Manager, Padmanabhpur Branch, District Durg, Chhattisgarh.
7. District Excise Officer, Kabirdham, District Kabirdham Chhattisgarh

---- Respondents

And

WPT No. 143 Of 2017

Gyanti Singh D/o Banshdheer Singh Aged About 39 Years R/o. H. No. 126, Aamdi Mandir 3, Ward No. 24, Durg District Durg Chhattisgarh.

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi,
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur Chhattisgarh.

3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur Chhattisgarh
4. Assistant Excise Commissioner Kabirdham, District Kabirdham Chhattisgarh
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. Central Bank Of India, Through Its Branch Manager, Padmanabhpur Branch, District Durg, Chhattisgarh.
7. District Excise Officer, Kabirdham, District Kabirdham Chhattisgarh

---- Respondents

And

WPT No. 148 Of 2017

Manish Kumar Tiwari S/o Ramkirtan Tiwari, Aged About 45 Years R/o H. No. 543, Sanjay Nagar Kumhari, 1, Ward No. 6, District Durg (Chhattisgarh).

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur (Chhattisgarh).
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur, (Chhattisgarh).
4. Assistant Excise Commissioner, Mungeli, District Mungeli (Chhattisgarh).
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh).
6. Punjab National Bank, Through Its Branch Manager, Nandini Road Bhilai, District Durg (Chhattisgarh).
7. District Excise Officer, Mungeli, District Mungeli (Chhattisgarh).

---- Respondents

And

WPT No. 145 Of 2017

Bhola Mahto S/o Belo Mahto, Aged About 38 Years R/o H. No. 421, Santoshipara, Uttar Ward No. 24, Bhilai, District Durg (Chhattisgarh).

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur (Chhattisgarh).
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur, (Chhattisgarh).

4. Assistant Excise Commissioner, Durg, District Durg (Chhattisgarh).
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh).
6. Punjab National Bank, Through Its Branch Manager, Nandini Road Bhilai, District Durg (Chhattisgarh).
7. District Excise Officer, Durg, District Durg (Chhattisgarh).

---- Respondents

And

WPT No. 146 Of 2017

Lata Bai W/o Damru Yadav, Aged About 36 Years R/o House No. 2205, Railway Line South, Ward No. 13, Kumhari, District Durg Chhattisgarh.

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur Chhattisgarh.
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur Chhattisgarh
4. Assistant Excise Commissioner, Mahasamund District Mahasamund (Chhattisgarh)
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. Punjab National Bank, Through Its Branch Manager, Nandani Road, Bhilai, District Durg Chhattisgarh.
7. District Excise Officer, Mahasamund District Mahasamund (Chhattisgarh)

---- Respondents

And

WPT No. 168 Of 2017

Pankaj Kumar Singh S/o Krishna Singh, Aged About 33 Years R/o Surya Vihar, Panna Niwas, Seepat Road, District Bilaspur Chhattisgarh.

---- Petitioner

Vs

1. Union Of India Through Its Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through Its Secretary-cum-Commissioner, Department Of Excise, Mahanadi Bhawan, Mantralaya, New Raipur, District Raipur Chhattisgarh.
3. Divisional Excise Commissioner, Raipur District Raipur Chhattisgarh.
4. Commissioner of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)

5. U C O Bank, Through The Branch Manager, M. V. Market, Old Bus Stand, Bilaspur, Chhattisgarh.

---- Respondents

And

WPT No. 206 Of 2017

Puranik Ram Yadav S/o Ramnath Yadav, Aged About 50 Years R/o House No. 55 Village Charwahi Tehsil & District Balod Chhattisgarh.

---- Petitioner

Vs

1. Union Of India Through Its Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur, District Raipur Chhattisgarh.
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
4. Assistant Commissioner Excise, Raigarh, District Raigarh Chhattisgarh.
5. Commissioner of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. Punjab And Sind Bank, Through The Branch Manager Raipur District Raipur Chhattisgarh.

---- Respondents

And

WPT No. 181 Of 2017

Asha Sharma W/o Shri Bhagwan Sharma, Aged About 47 Years R/o House No. 43, Supela, Bhilai, Tehsil & District Durg Chhattisgarh.

---- Petitioner

Vs

1. State Of Chhattisgarh Through Its Secretary, Department Of Revenue (Excise), Mahanadi Bhawan, Mantralaya, New Raipur, District Raipur Chhattisgarh.
2. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
3. Assistant Commissioner Excise, Department Of Excise, Durg, District Durg, Chhattisgarh.
4. Union Of India, Through Its Secretary, Department Of Revenue, North Block, New Delhi.
5. Commissioner Of Customs, Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. State Bank Of India, Through Its Branch Manager, Branch S M E Branch Bhilai, Sector 1 Bhilai, District Durg Chhattisgarh.

---- Respondents

And

WPT No. 194 Of 2017

Sushil Pandey S/o Shri Param Kripal Pandey, Aged About 37 Years R/o Ward No. 12, Gosala Road, District Raigarh Chhattisgarh.

---- **Petitioner**

Vs

1. State Of Chhattisgarh Through Its Secretary, Department Of Revenue (Excise), Mahanadi Bhawan, Mantralaya, New Raipur, District Raipur Chhattisgarh.
2. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
3. Assistant Commissioner Excise, Department Of Excise, Rajnandgaon, District Rajnandgaon, Chhattisgarh.
4. Union Of India, Through Its Secretary, Department Of Revenue, North Block, New Delhi.
5. Commissioner Of Customs, Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. Punjab National Bank, Through Its Branch Manager, Branch Katora Talab (Phool Chowk), District Raipur, Chhattisgarh.

---- **Respondents**

And

WPT No. 185 Of 2017

Manjula Bhanvara W/o Jan Bhavar Bhanvara, Aged About 32 Years R/o House No. 136, Bohardih, Police Station- Rajhara, Village- Dallirajhara, Tehsil And District- Balod Chhattisgarh.

---- **Petitioner**

Vs

1. State Of Chhattisgarh Through- Its Secretary, Department Of Revenue (Excise), Mahanadi Bhawan, Mantralaya, New Raipur, District- Raipur Chhattisgarh.
2. Excise Commissioner- Chhattisgarh, Department Of Excise, District- Raipur Chhattisgarh.
3. District Excise Officer, Department Of Excise, District- Balod Chhattisgarh.
4. Union Of India, Through- Its Secretary, Department Of Revenue, North Block, New Delhi.
5. Commissioner Of Customs, Central Excise & Service Tax, Central Excise Building, Tikrapara, District- Raipur Chhattisgarh.
6. State Bank Of India, Through- Its Branch Manager, Branch- S M E Branch, Bhilai, Sector- 1, Bhilai, District- Durg Chhattisgarh.

---- **Respondents**

And

WPT No. 178 Of 2017

Rakesh Shrivastava S/o Lakhan Lal Shrivastava Aged About 48 Years
R/o House No. CH/324, Ward No. 13 Mohalla Dacha Bhavan, Tatibandh
Colony, Raipur, Tehsil & District Raipur Chhattisgarh

---- Petitioner**Vs**

1. State Of Chhattisgarh Through Its Secretary, Department Of Revenue (Excise), Mahanadi Bhawan, Mantralaya, New Raipur, District Raipur Chhattisgarh
2. Excise Commissioner Chhattisgarh Department Of Excise, District Raipur Chhattisgarh
3. District Excise Officer Department Of Excise, District Kabirdham Chhattisgarh
4. Union Of India Through Its Secretary, Department Of Revenue, North Block, New Delhi
5. Commissioner Of Customs, Central Excise & Service Tax Central Excise Building, Tikrapara, District Raipur Chhattisgarh
6. State Bank Of India Through Its Branch Manager, Branch S. M. E. Branch Bhilai, District Durg Chhattisgarh

---- Respondents**And****WPT No. 180 Of 2017**

Rani Shrivastava W/o Shri Rakesh Shrivastava, Aged About 46 Years
R/o House No. C H / 324, Udaya Society Road , Village Tatibandh,
Police Station Amanaka Tehsil & District Raipur Chhattisgarh.

---- Petitioner**Vs**

1. State Of Chhattisgarh Through Its Secretary, Department Of Revenue (Excise), Mahanadi Bhawan, Mantralaya, New Raipur, District Raipur Chhattisgarh.
2. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
3. Assistant Commissioner Excise, Department Of Excise, Rajnandgaon, District Rajnandgaon, Chhattisgarh.
4. Union Of India, Through Its Secretary, Department Of Revenue, North Block, New Delhi.
5. Commissioner Of Customs, Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. State Bank Of India, Through Its Branch Manager, Branch S M E Branch, Bhilai, Sector 1, Bhilai, District Durg, Chhattisgarh.

---- Respondents**And**

WPT No. 160 Of 2017

Babita Bai D/o Shri Shaturghan Lal Soni, Aged About 34 Years R/o House No. 89, Khakhra Vali Par Sinchai Colony, Tehsil & District Balod Chhattisgarh PIN Code 491226.

---- Petitioner**Vs**

1. State Of Chhattisgarh Through Its Secretary, Department Of Revenue (Excise), Mahanadi Bhawan, Mantralaya, New Raipur, District Raipur Chhattisgarh.
2. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
3. Assistant Commissioner Excise, Department Of Excise, Raipur, District Raipur, Chhattisgarh.
4. Union Of India, Through Its Secretary, Department Of Revenue, North Block, New Delhi.
5. Commissioner Of Customs, Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. Punjab National Bank, Through Its Branch Manager, Branch Katora Talab (Phool Chowk), District Raipur, Chhattisgarh.

---- Respondents**And****WPT No. 161 Of 2017**

- Smt. Rukhmeen Yadav W/o Pitamber Yadav, Aged About 31 Years R/o House No. 633, Dondilhara, Tehsil Dondilhara, District Bemetara Chhattisgarh.

---- Petitioner**Vs**

1. State Of Chhattisgarh Through Its Secretary, Department Of Revenue (Excise), Mahanadi Bhawan, Mantralaya, New Raipur, District Raipur Chhattisgarh.
2. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
3. District Excise Officer, Department Of Excise, Bemetara, District Bemetara, Chhattisgarh.
4. Union Of India, Through Its Secretary, Department Of Revenue, North Block, New Delhi.
5. Commissioner Of Customs, Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. Punjab National Bank, Through Its Branch Manager, Branch Katora Talab, District Raipur, Chhattisgarh.

---- Respondents**And**

WPT No. 166 Of 2017

Rameshwar Prasad Dheemar S/o Shri Tiju Ram Dheemar, Aged About 38 Years R/o House No. 39 / 1, Sikari Para, Tehsil & District Balod Chhattisgarh. P I N Code- 491226

---- Petitioner**Vs**

1. State Of Chhattisgarh Through Its Secretary, Department Of Revenue (Excise), Mahanadi Bhawan, Mantralaya, New Raipur, District Raipur Chhattisgarh.
2. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
3. Assistant Commissioner Excise, Department Of Excise, Raipur, District Raipur, Chhattisgarh.
4. Union Of India, Through Its Secretary, Department Of Revenue, North Block, New Delhi.
5. Commissioner Of Customs, Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. Punjab National Bank, Through Its Branch Manager, Branch Katora Talab (Phool Chowk) Raipur, District Raipur, Chhattisgarh.

---- Respondents**And****WPT No. 158 Of 2017**

Smt. Chaaya W/o Ganesh, Aged About 46 Years R/o House No. 226 / 1, Supela, Bhilai, Tehsil & District Durg Chhattisgarh.

---- Petitioner**Vs**

1. State Of Chhattisgarh Through Its Secretary, Department Of Revenue (Excise), Mahanadi Bhawan, Mantralaya, New Raipur, District Raipur Chhattisgarh.
2. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
3. District Excise Officer, Department Of Excise, Bemetara, District Bemetara, Chhattisgarh.
4. Union Of India, Through Its Secretary, Department Of Revenue, North Block, New Delhi.
5. Commissioner Of Customs, Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. State Bank Of India, Through Its Branch Manager, Branch S M E Branch, Bhilai, District Durg Chhattisgarh.

---- Respondents**And**

WPT No. 176 Of 2017

Sunil S/o Shri Balaaram, Aged About 32 Years R/o House No. 57, P. H. No. 2, Tagana Mal, Tehsil Shahpur & District Betul Madhya Pradesh.

---- Petitioner

Vs

1. State Of Chhattisgarh Through Its Secretary, Department Of Revenue (Excise), Mahanadi Bhawan, Mantralaya, New Raipur, District Raipur Chhattisgarh.
2. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
3. District Excise Officer, Department Of Excise, Bemetara, District Bemetara, Chhattisgarh.
4. Union Of India, Through Its Secretary, Department Of Revenue, North Block, New Delhi.
5. Commissioner Of Customs, Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. State Bank Of India, Through Its Branch Manager, Branch S M E Branch. Bhilai, Sector 1 Bhilai, District Durg Chhattisgarh.

---- Respondents

And

WPT No. 183 Of 2017

Amol Bhongade S/o Shri Vasudeo Bhongade Aged About 40 Years R/o House No. MIG- 2910, Housing Board Colony, Bhilai District- Durg, Chhattisgarh.

---- Petitioner

Vs

1. State Of Chhattisgarh Through Its Secretary, Department Of Revenue (Excise), Mahanadi Bhawan, Mantralaya, New Raipur, District Raipur Chhattisgarh.
2. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
3. Assistant Commissioner Excise, Department Of Excise, District- Durg, Chhattisgarh.
4. Union Of India, Through Its Secretary, Department Of Revenue, North Block, New Delhi.
5. Commissioner Of Customs, Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. State Bank Of India, Through Its Branch Manager, Branch S M E Branch. Bhilai, Sector 1 Bhilai, District Durg Chhattisgarh.

---- Respondents

And

WPT No. 182 Of 2017

Fulwa Kanwar S/o Kariya Kanwar, Aged About 49 Years R/o House No. 29, Village- Sohar, Post- Aarahas, District- Palamu (Jharkhand)

---- **Petitioner**

Vs

1. Union Of India Through- The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through- The Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur, District- Raipur Chhattisgarh.
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur Chhattisgarh.
4. Collector, North Baster, Kanker, District- North Baster, Kanker Chhattisgarh.
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District- Raipur (Chhattisgarh)
6. Punjab National Bank, Through- The Branch Manager, Kanker, District- North Baster, Kanker Chhattisgarh.

---- **Respondents**

And

WPT No. 163 Of 2017

Asish Kumar Sahu S/o Shri Anil Kumar Sahu, Aged About 28 Years R/o Sanjag Nagar 1, Dantewada, District Dantewada Chhattisgarh.

---- **Petitioner**

Vs

1. Union Of India Through Its Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through Its Secretary, Department Of Excise, Mahanadi Bhawan, Mantralaya, New Raipur, District Raipur Chhattisgarh.
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
4. Collector, Janjgir Champa District Janjgir Champa, Chhattisgarh.
5. Commissioner of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. Punjab National Bank, Through The Branch Manager, Kanker, District North Baster Kanker, Chhattisgarh.

---- **Respondents**

And

WPT No. 188 Of 2017

Jaichand Prasad S/o Shri Biswonath Prasad Aged About 35 Years R/o Budh Marg, Patna, District Patna, Bihar.

---- **Petitioner**

Vs

1. Union Of India Through The Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur (Chhattisgarh).
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur Chhattisgarh.
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
4. Collector, Janjgir Champa District Janjgir Champa, Chhattisgarh.
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. Punjab National Bank, Through The Branch Manager Kanker, District North Bastar Kanker, Chhattisgarh.

---- Respondents

And

WPT No. 204 Of 2017

Uttam Soni S/o Kanhaiya Lal Sahu, Aged About 38 Years R/o House No. 89 Village Amapara Tehsil & District Balod Chhattisgarh.

---- Petitioner

Vs

1. Union Of India Through Its Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur, District Raipur Chhattisgarh.
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
4. Assistant Commissioner Excise, Raigarh, District Raigarh Chhattisgarh.
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. Punjab And Sind Bank, Through The Branch Manager Raipur District Raipur Chhattisgarh.

---- Respondents

And

WPT No. 235 Of 2017

Preetam Singh S/o Ramakant Singh Aged About 35 Years R/o Ward No. 23, Deepak Nagar Durg, District Durg Chhattisgarh.

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh Through The Secretary, Department Of Excise, Mantralaya Mahanadi Bhawan, Naya Raipur District Raipur Chhattisgarh.

3. Excise Commissioner Chhattisgarh Department Of Excise, Raipur Chhattisgarh.
4. Assistant Excise Commissioner Mahasamund District Mahasamund Chhattisgarh
5. Commissioner Of Central Excise And Service Tax Central Excise Building, Tikrapara, Raipur District - Raipur Chhattisgarh.
6. Central Bank Of India Branch Padmanabhpur, Through Its Chief General Manager, Durg, District - Durg Chhattisgarh.

---- Respondents

And

WPT No. 159 Of 2017

Umesh Pandey S/o Shri Devi Prasad, Aged About 45 Years R/o Sanjay Nagar, Kanker, District North Bastar Kanker, Chhattisgarh.

---- Petitioner

Vs

1. Union Of India Through Its Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through Its Secretary, Department Of Revenue (Excise), Mahanadi Bhawan, Mantralaya, New Raipur, District Raipur Chhattisgarh.
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
4. Collector, North Bastar Kanker, District North Bastar Kanker, Chhattisgarh.
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. Punjab National Bank, Through The Branch Manager, Kanker, District North Bastar Kanker, Chhattisgarh.

---- Respondents

And

WPT No. 175 Of 2017

Bhaskar Roy S/o Shri Shiv Narayan Roy, Aged About 50 Years R/p Chitranjan Park, Delhi.

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through Its Secretary, Department Of Revenue (Excise), Mahanadi Bhawan, Mantralaya, New Raipur, District Raipur Chhattisgarh.
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
4. Collector, Janjgir Champa District Janjgir Champa, Chhattisgarh.

5. Commissioner of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. Punjab National Bank, Through The Branch Manager, Kanker, District North Baster Kanker, Chhattisgarh.

---- Respondents

And

WPT No. 187 Of 2017

Rakesh Kumar Soni S/o Mahesh Chand Soni, Aged About 40 Years R/o Tikra Para, Kanker, District- North Bastar, Kanker Chhattisgarh.

---- Petitioner

Vs

1. Union Of India Through- The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through- The Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur, District- Raipur Chhattisgarh.
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur Chhattisgarh.
4. Collector, Janjgir-Champa, District Janjgir-Champa, Chhattisgarh.
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District- Raipur (Chhattisgarh)
6. Punjab National Bank, Through- The Branch Manager, Dhamtari, District- Dhamtari Chhattisgarh.

---- Respondents

And

WPT No. 205 Of 2017

Maheshwar Sahu S/o Bise Lal Sahu, Aged About 42 Years R/o House No. 37 Village Piperchhedhi Tehsil & District Balod Chhattisgarh.

---- Petitioner

Vs

1. Union Of India Through Its Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur, District Raipur Chhattisgarh.
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
4. Assistant Commissioner Excise, Raigarh, District Raigarh Chhattisgarh.
5. Commissioner of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. Punjab And Sind Bank, Through The Branch Manager Raipur District Raipur Chhattisgarh.

---- Respondents

And

WPT No. 184 Of 2017

Ranjit Singh S/o Shri Nazar Singh Aged About 52 Years R/o House No. 147/1, Bhilai Nagar, Bhilai, District Durg Chhattisgarh.

---- Petitioner

Vs

1. State Of Chhattisgarh Through Its Secretary, Department Of Revenue (Excise), Mahanadi Bhawan, Mantralaya, New Raipur, District Raipur Chhattisgarh.
2. Excise Commissioner Chhattisgarh. Department Of Excise, District Raipur Chhattisgarh.
3. District Excise Officer Department Of Excise, District Mahasamund Chhattisgarh.
4. Union Of India Through Its Secretary, Department Of Revenue, North Block, New Delhi.
5. Commissioner Of Customs, Central Excise & Service Tax. Central Excise Building, Tikrapara, District Raipur Chhattisgarh.
6. State Bank of India, Through Its Branch Manager, Branch SME Branch, Bhilai, Sector - 1, Bhilai, District Durg Chhattisgarh.

---- Respondents

And

WPT No. 156 Of 2017

Manharan Singh Sahu S/o Kuver Singh Sahu, Aged About 48 Years R/o House No. 36, Village Piperchedi, Tehsil & District Balod Chhattisgarh.

---- Petitioner

Vs

1. State Of Chhattisgarh Through Its Secretary, Department Of Revenue (Excise), Mahanadi Bhawan, Mantralaya, New Raipur, District Raipur Chhattisgarh.
2. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
3. District Excise Officer, Department Of Excise, Balod District Balod Chhattisgarh.
4. Union Of India, Through Its Secretary, Department Of Revenue, North Block, New Delhi.
5. Commissioner Of Customs, Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. State Bank Of India, Through Its Branch Manager, Branch S M E Branch, Bhilai, Sector 1 Bhilai, District Durg Chhattisgarh.

---- Respondents

And

WPT No. 177 Of 2017

Netram Dheemar S/o Shri Brij Lal Dheemar, Aged About 35 Years R/o House No. 459, Kusumkasa, Tehsil & District Balod Chhattisgarh.

---- **Petitioner**

Vs

1. State Of Chhattisgarh Through Its Secretary, Department Of Revenue (Excise), Mahanadi Bhawan, Mantralaya, New Raipur, District Raipur Chhattisgarh.
2. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
3. District Excise Officer, Department Of Excise, Balod, District Balod, Chhattisgarh.
4. Union Of India, Through Its Secretary, Department Of Revenue, North Block, New Delhi.
5. Commissioner Of Customs, Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. State Bank Of India, Through Its Branch Manager, Branch S M E Branch. Bhilai, Sector 1 Bhilai, District Durg Chhattisgarh.

---- **Respondents**

And

WPT No. 162 Of 2017

Dinesh Pratap Singh S/o Shri Banshpati Singh, Aged About 46 Years R/o Ward No. 24, Mulla Beladula, Mulla Beladula, District Raigarh Chhattisgarh.

---- **Petitioner**

Vs

1. State Of Chhattisgarh Through Its Secretary, Department Of Revenue (Excise), Mahanadi Bhawan, Mantralaya, New Raipur, District Raipur Chhattisgarh.
2. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
3. Assistant Commissioner Excise, Department Of Excise, Durg, District Durg, Chhattisgarh.
4. Union Of India, Through Its Secretary, Department Of Revenue, North Block, New Delhi.
5. Commissioner Of Customs, Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. Punjab National Bank, Through Its Branch Manager, Branch Katora Talab (Phool Chowk), District Raipur, Chhattisgarh.

---- **Respondents**

And

WPT No. 179 Of 2017

Manharan Singh Sahu S/o Kuver Singh Sahu, Aged About 48 Years R/o House No. 36, Village Piperchedi, Tehsil & District Balod Chhattisgarh.

---- **Petitioner**

Vs

1. State Of Chhattisgarh Through Its Secretary, Department Of Revenue (Excise), Mahanadi Bhawan, Mantralaya, New Raipur, District Raipur Chhattisgarh.
2. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
3. District Excise Officer, Department Of Excise, Balod, District Balod, Chhattisgarh.
4. Union Of India, Through Its Secretary, Department Of Revenue, North Block, New Delhi.
5. Commissioner Of Customs, Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. State Bank Of India, Through Its Branch Manager, Branch S M E Branch. Bhilai, Sector 1 Bhilai, District Durg Chhattisgarh.

---- **Respondents**

And

WPT No. 157 Of 2017

Dheeraj Kumar Singh S/o Shri Ganesh Ram, Aged About 43 Years R/o House No. 703, Village Dondilohara, District Durg Chhattisgarh.

---- **Petitioner**

Vs

1. State Of Chhattisgarh Through Its Secretary, Department Of Revenue (Excise), Mahanadi Bhawan, Mantralaya, New Raipur, District Raipur Chhattisgarh.
2. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
3. Assistant Commissioner Excise, Department Of Excise, Raigarh, District Raigarh, Chhattisgarh.
4. Union Of India, Through Its Secretary, Department Of Revenue, North Block, New Delhi.
5. Commissioner Of Customs, Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. Punjab National Bank, Through Its Branch Manager, Branch Katora Talab (Phool Chowk), District Raipur, Chhattisgarh.

---- **Respondents**

And

WPT No. 186 Of 2017

Binda Devi Gupta W/o Shivnath Prasad Gupta, Aged About 65 Years R/o Tikrapara, Janakpuri Ward, District- Kanker Chhattisgarh.

---- **Petitioner**

Vs

1. Union Of India Through- The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through- The Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur, District- Raipur Chhattisgarh.
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur Chhattisgarh.
4. Collector, Janjgir-Champa, District- Janjgir-Champa Chhattisgarh.
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District- Raipur (Chhattisgarh)
6. Punjab National Bank, Through- The Branch Manager, Kanker, District- North Baster, Kanker Chhattisgarh.

---- Respondents

And

WPT No. 164 Of 2017

Ashutosh Biswas S/o Shri Vinod Bihari Biswas, Aged About 40 Years R/o Kapsi, Bazar Para, Tehsil Pakhanjur, District North Baster Kanker, Chhattisgarh.

---- Petitioner

Vs

1. Union Of India Through Its Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through Its Secretary, Department Of Excise, Mahanadi Bhawan, Mantralaya, New Raipur, District Raipur Chhattisgarh.
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
4. Collector, North Bastar, Kanker, District North Baster Kanker, Chhattisgarh.
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. Punjab National Bank, Through The Branch Manager, Kanker, District North Baster Kanker, Chhattisgarh.

---- Respondents

And

WPT No. 165 Of 2017

Ravi Ranjan Gupta S/o Shri Devi Dayal Gupta, Aged About 35 Years R/o Tatiband, District Raipur Chhattisgarh.

---- Petitioner

Vs

1. Union Of India Through Its Secretary, Department Of Revenue, North Block, New Delhi.

2. State Of Chhattisgarh, Through Its Secretary, Department Of Revenue (Excise), Mahanadi Bhawan, Mantralaya, New Raipur, District Raipur Chhattisgarh.
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
4. Collector, Janjgir Champa District Janjgir Champa, Chhattisgarh.
5. Commissioner Of Customs, Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. Punjab National Bank, Through The Branch Manager, Kanker, District North Baster Kanker, Chhattisgarh.

---- Respondents

And

WPT No. 167 Of 2017

Kamta Sharma S/o Shri Bhuneshwar Sharma, Aged About 51 Years R/o Kadokhari, Ithat, Rishiup, Aurangabad Bihar,

---- Petitioner

Vs

1. Union Of India Through Its Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through Its Secretary, Department Of Revenue (Excise), Mahanadi Bhawan, Mantralaya, New Raipur, District Raipur Chhattisgarh.
3. Assistant Excise Commissioner, Gariyaband Chhattisgarh.
4. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
5. Punjab & Sind Bank, Through The Branch Manager, K. K. Road, Raipur, District Raipur (Chhattisgarh)

---- Respondents

And

WPT No. 191 Of 2017

Surendra Kumar Yadav S/o Surya Dev Yadav, Aged About 32 Years R/o Bhamvarvigaha, Naugadh, Aurangabad (Bihar)

---- Petitioner

Vs

1. Union Of India Through- The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through- The Secretary Cum Commissioner, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur, District- Raipur Chhattisgarh.
3. Assistant Excise Commissioner, Durg (Chhattisgarh)
4. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District- Raipur Chhattisgarh.

5. Punjab & Sind Bank, Through- The Branch Manager, K. K. Road, Raipur Chhattisgarh.

---- Respondents

And

WPT No. 192 Of 2017

Devnandan Yadav S/o Yogeshwar Yadav Aged About 44 Years R/o
Kushadi Dumariya Gaya Bihar

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue North Block, New Delhi
2. State Of Chhattisgarh Through The Secretary Cum Commissioner, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur, District Raipur, Chhattisgarh.
3. Divisional Excise Commissioner, Durg, Chhattisgarh
4. Commissioner Of Central Excise & Service Tax Central Excise Building Tikrapara, Raipur, District Raipur, Chhattisgarh
5. Punjab & Sind Bank Through The Branch Manager K.K. Road Raipur Chhattisgarh.

---- Respondents

And

WPT No. 193 Of 2017

Anil Kumar Sahoo S/o Jagbandhu Sahoo, Aged About 41 Years R/o
District- Dharamdasapur Mahanga Cuttack, Odisha.

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary Cum Commissioner, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur, Chhattisgarh.
3. Divisional Excise Commissioner, Durg, Chhattisgarh.
4. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
5. Punjab And Sind Bank, Through The Branch Manager, K K Road, Raipur, Chhattisgarh.

---- Respondents

And

WPT No. 196 Of 2017

Chunu Ram Sahu S/o Lathkor Sahu, Aged About 54 Years R/o Village &
Post Charwahi District Balod (Chhattisgarh).

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya Mahanadi Bhawan, Naya Raipur, District Raipur (Chhattisgarh).
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur (Chhattisgarh).
4. Assistant Excise Commissioner, District Baloda Bazar Bhatapara, (Chhattisgarh).
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur District Raipur (Chhattisgarh).
6. Punjab National Bank, Through The Branch Manager, Katora Talab Phool Chowk District Raipur, (Chhattisgarh).

---- Respondents

And

WPT No. 208 Of 2017

Shivram Vibhar S/o Shuram Vibhar, Aged About 40 Years R/o House No. 16 Tebler Seel, Eklavy Nagar, Dallirajhara, District Balod (Chhattisgarh)

---- Petitioner

Vs

1. Union Of India Through Its Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur, District Raipur Chhattisgarh.
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
4. Assistant Commissioner Excise, Koriya, District Koriya Chhattisgarh.
5. Commissioner Of Customs, Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. Punjab And Sind Bank, Through The Branch Manager Raipur District Raipur Chhattisgarh.

---- Respondents

And

WPT No. 195 Of 2017

Mohinirani Chopda W/o Sevakram Kakkad, Aged About 68 Years R/o House No. 100 New Khurseepar Bhilai District Durg (Chhattisgarh).

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya Mahanadi Bhawan, Naya Raipur, District Raipur (Chhattisgarh).

3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur (Chhattisgarh).
4. Assistant Excise Commissioner, Durg, District Durg, Chhattisgarh.
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur District Raipur (Chhattisgarh).
6. UCO Bank Branch Nehru Nagar, Bhilai, Through Its Manager, District Durg (Chhattisgarh).

---- Respondents

And

WPT No. 202 Of 2017

Neeraj Singh S/o Anil Singh, Aged About 27 Years R/o Ward No. 21 Titurdih, District Durg (Chhattisgarh).

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya Mahanadi Bhawan, Naya Raipur, District Raipur (Chhattisgarh).
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur (Chhattisgarh).
4. Assistant Excise Commissioner, Durg, District Durg, Chhattisgarh.
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur District Raipur (Chhattisgarh).
6. Central Bank Of India, Branch Padmanabhpur, Through Its Manager, Durg, District Durg (Chhattisgarh).

---- Respondents

And

WPT No. 201 Of 2017

Bramh Prakash Mishra S/o Horilal Prakash, Aged About 41 Years R/o Shankar Nagar Durg, District Durg (Chhattisgarh).

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya Mahanadi Bhawan, Naya Raipur, District Raipur (Chhattisgarh).
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur (Chhattisgarh).
4. Assistant Excise Commissioner, Durg, District Durg, Chhattisgarh.

5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur District Raipur (Chhattisgarh).
6. Punjab National Bank, Branch Durg, Through Its Manager, Mahasamund District Mahasamund (Chhattisgarh).

---- Respondents

And

WPT No. 197 Of 2017

Purannachandra Naik S/o Subaranna Naik, Aged About 38 Years R/o Darjing, Lahunipara, Sundargarh, District Sundargarh (Orissa).

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya Mahanadi Bhawan, Naya Raipur, District Raipur (Chhattisgarh).
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur (Chhattisgarh).
4. Assistant Excise Commissioner, Kabirdham, District Kabirdham, (Chhattisgarh).
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur District Raipur (Chhattisgarh).
6. Punjab National Bank, Through Its Chief General Manager, Ambikapur, District Surguja (Chhattisgarh).
7. District Excise Officer, Kabirdham, District Kabirdham, (Chhattisgarh).

---- Respondent

And

WPT No. 200 Of 2017

Sunil Kumar Patra S/o Krishna Patra, Aged About 58 Years R/o Baki, Sundargarh, District Sundargarh (Orissa).

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya Mahanadi Bhawan, Naya Raipur, District Raipur (Chhattisgarh).
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur (Chhattisgarh).
4. Assistant Excise Commissioner, Durg, District Durg, (Chhattisgarh).
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur District Raipur (Chhattisgarh).

6. Punjab National Bank, Through Its Branch Manager, Ambikapur, District Surguja (Chhattisgarh).
7. District Excise Officer, Durg, District Durg (Chhattisgarh).

---- Respondents

And

WPT No. 190 Of 2017

Devanshu Jaiswal S/o Pramod Jaiswal, Aged About 37 Years R/o Prakash Fancy Cloth Store, Main Road, Baikunthpur, District Korea (Chhattisgarh) At Present R/o Shriram Heritage, Katora Talab, Raipur, District Raipur, Chhattisgarh.

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya Mahanadi Bhawan, Naya Raipur, District Raipur (Chhattisgarh).
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur (Chhattisgarh).
4. Assistant Excise Commissioner, Bilaspur, District Bilaspur, (Chhattisgarh).
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur District Raipur (Chhattisgarh).
6. Punjab National Bank, Through Its Branch Manager, Ambikapur, District Surguja (Chhattisgarh).
7. District Excise Officer, Bilaspur, District Bilaspur (Chhattisgarh).

---- Respondents

And

WPT No. 189 Of 2017

Malikhan Singh S/o Sukaloram Dhale, Aged About 42 Years R/o Quarter No. 13, G Street 38, Sector 7, Bhilai, District Durg (Chhattisgarh).

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya Mahanadi Bhawan, Naya Raipur, District Raipur (Chhattisgarh).
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur (Chhattisgarh).
4. Assistant Excise Commissioner, Bilaspur, District Bilaspur, (Chhattisgarh).
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur District Raipur (Chhattisgarh).

6. Punjab National Bank, Through Its Chief General Manager, Ambikapur, District Surguja (Chhattisgarh).
7. District Excise Officer, Bilaspur, District Bilaspur (Chhattisgarh).

---- Respondents

And

WPT No. 198 Of 2017

Chandramani Patra S/o Bisikeshan Patra, Aged About 51 Years R/o Narendra Bonai, Sundargarh, District Sundargarh (Orissa).

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya Mahanadi Bhawan, Naya Raipur, District Raipur (Chhattisgarh).
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur (Chhattisgarh).
4. Assistant Excise Commissioner, Korea, District Korea (Chhattisgarh).
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur District Raipur (Chhattisgarh).
6. Punjab National Bank, Through Its Chief General Manager, Ambikapur, District Surguja (Chhattisgarh).
7. District Excise Officer, Korea, District Korea (Chhattisgarh).

---- Respondents

And

WPT No. 199 Of 2017

Ajay Sahu S/o Anand Sahu, Aged About 49 Years R/o Centa Badaostiya, Chandabali, District Bhadrak (Orissa).

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya Mahanadi Bhawan, Naya Raipur, District Raipur (Chhattisgarh).
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur (Chhattisgarh).
4. Assistant Excise Commissioner, Balod, District Balod, (Chhattisgarh).
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur District Raipur (Chhattisgarh).
6. Punjab National Bank, Through Its Chief General Manager, Ambikapur, District Surguja (Chhattisgarh).

7. District Excise Officer, Balod, District Balod (Chhattisgarh).

---- Respondents

And

WPT No. 203 Of 2017

Krushna Chandra Munda S/o Turi Munda, Aged About 32 Years R/o Thiyabarena Darjing, Lahunipara, Sundargarh, District Sundargarh Orissa.

---- Petitioner

Vs

1. Union Of India Through Its Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur, District Raipur Chhattisgarh.
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
4. Assistant Commissioner Excise, Surguja, District Surguja Chhattisgarh.
5. Commissioner Of Customs, Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. Punjab National Bank, Through The Branch Manager Ambikapur, District Surguja Chhattisgarh.
7. District Excise Officer, Surguja, District Surguja Chhattisgarh.

---- Respondents

And

WPT No. 207 Of 2017

Raju Kumar S/o Nandu Prasad, Aged About 33 Years R/o Quarter No. 201, Saddu Raipur, District Raipur Chhattisgarh.

---- Petitioner

Vs

1. Union Of India S/o Through Its Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur, District Raipur Chhattisgarh.
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
4. Assistant Excise Commissioner Durg, District Durg Chhattisgarh.
5. Commissioner Of Customs, Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. Central Bank Of India, Branch Padmanabhpur Durg, Through The Manager Durg District Durg Chhattisgarh.

---- Respondents

And

WPT No. 212 Of 2017

Sher Singh S/o Swaroop Singh, Aged About 32 Years R/o Shivanand Nagar, Sector- 1, Raipur, District Raipur (Chhattisgarh).

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary-cum-Commissioner, Department Of Excise, Mantralaya Mahanadi Bhawan, Naya Raipur, District Raipur (Chhattisgarh).
3. Divisional Excise Commissioner , Raipur, (Chhattisgarh).
4. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur District Raipur (Chhattisgarh).
5. H D F C Bank, Through The Branch Manager, Plot No. 280, 1st Floor, Mahadev Ghat Road, Besides Sunder Nagar, Filing Station (Bharat Petroleum), Sunder Nagar, Raipur, District Raipur (Chhattisgarh).

---- Respondents

And

WPT No. 209 Of 2017

Ramawtar Verma S/o Dwarika Prasad Verma, Aged About 45 Years R/o Kosabadi, Podibahar, Korba District- Korba, Chhattisgarh.

---- Petitioner

Vs

1. Union Of India S/o Through The Secretary, Department Of Revenue, North Block , New Delhi.
2. State Of Chhattisgarh. Through The Secretary Cum Commissioner, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur, District- Raipur, Chhattisgarh.
3. Divisional Excise Commissioner Raipur, Chhattisgarh.
4. Commissioner Of Central Excise And Service Tax Central Excise Building, Tikrapara, Raipur, District Raipur, Chhattisgarh.
5. H D F C Bank Through The Branch Manager Plot No. 280, 1st Floor, Mahadev Ghat Road, Besides Sunder Nagar Filing Station (Bharat Petroleum) Sunder Nagar, Raipur, Chhattisgarh. - 492013
6. H D F C Bank Through The Branch Manager, 646/1 Power House Road, Korba, 495677, Chhattisgarh.

---- Respondents

And

WPT No. 226 Of 2017

Jawahir S/o Shri Indermani Aged About 57 Years R/o House No. 16 Village Gairha, Garharpur, Post- Kalikabra, Police Station - Kapsethi, District - Varanasi Uttar Pradesh

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh Through The Secretary, Department Of Excise, Mantralaya Mahanadi Bhawan, Naya Raipur District Raipur Chhattisgarh.
3. Excise Commissioner Chhattisgarh Department Of Excise, Raipur Chhattisgarh.
4. Assistant Excise Commissioner Raipur, District Raipur Chhattisgarh.
5. Commissioner Of Central Excise And Service Tax Central Excise Building, Tikrapara, Raipur District Raipur Chhattisgarh.
6. UCO Bank Through Its Manager, Branch Pandri, District Raipur Chhattisgarh.

---- Respondents

And

WPT No. 210 Of 2017

Ashok Kumar Singh S/o Shri Vijay Nath Singh, Aged About 40 Years R/o House No. 61 Kathatole, Jabapur, District Aurangabad (Bihar).

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya Mahanadi Bhawan, Naya Raipur, District Raipur (Chhattisgarh).
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur (Chhattisgarh).
4. Assistant Excise Commissioner, District Baloda Bazar Bhatapara, Chhattisgarh.
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur District Raipur (Chhattisgarh).
6. UCO Bank, Through Its Manager, Branch Pandri, District Raipur (Chhattisgarh).

---- Respondents

And

WPT No. 224 Of 2017

Sandeep Kumar Seth S/o Shri Sobhi Seth Aged About 28 Years R/o Jamunipur, Post Nigoh, Police Station Barsathi District Jaunpur Uttar Pradesh.

Through Power Of Attorney Holder Shri Satish Kumar Singh S/o Sadanand Singh R/o Shailendra Apartment, Phase-6, Jarhabhatha Tahsil And District Bilaspur Chhattisgarh.

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya Mahanadi Bhawan, Naya Raipur District Raipur Chhattisgarh.
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur Chhattisgarh.
4. Assistant Excise Commissioner, District Bilaspur Chhattisgarh.
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur Chhattisgarh.
6. U C O Bank Main Branch Bilaspur, Through Its Manager, Bilaspur, District Bilaspur Chhattisgarh.

---- Respondents

And

WPT No. 211 Of 2017

Manoj Singh S/o Shri Jaynath Singh, Aged About 30 Years R/o Kawai Post Kawai Pahadpur P. S. Ghanapur Tehsil Sakaldiha District Chandoli (UP).

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya Mahanadi Bhawan, Naya Raipur, District Raipur (Chhattisgarh).
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur (Chhattisgarh).
4. Assistant Excise Commissioner, District Surajpur, Chhattisgarh.
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur District Raipur (Chhattisgarh).
6. UCO Bank, Main Branch Bilaspur, Through Its Manager, Bilaspur, District Bilaspur (Chhattisgarh).

---- Respondents

And

WPT No. 221 Of 2017

Sarvesh Kumar Rai S/o S/o Shri Chandradev Rai Aged About 37 Years R/o House No. 200, Village Mahula, Police Station- Raunapur, District- Ajamgarh (Uttar Pradesh)

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi

2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya Mahanadi Bhawan, Naya Raipur, District Raipur, Chhattisgarh
3. Excise Commissioner Chhattisgarh Department Of Excise, Raipur, Chhattisgarh
4. Assistant Excise Commissioner, District South Bastar, Dantewada, Chhattisgarh
5. Commissioner Of Central Excise And Service Tax, Central Excise Building Tikrapara, Raipur, District Raipur, Chhattisgarh.
6. UCO Bank, Through Its Manager, Branch Pandri, District- Raipur, Chhattisgarh

---- Respondents

And

WPT No. 222 Of 2017

Dharmendra Paswan S/o Shri Sunder Ram Aged About 45 Years R/o House No. 41, Kathatoli, Jabapur, Village Katha, District- Aurangabad (Bihar)

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block , New Delhi
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya Mahanadi Bhawan, Naya Raipur, District Raipur, Chhattisgarh
3. Excise Commissioner Chhattisgarh Department Of Excise, Raipur, Chhattisgarh
4. Assistant Excise Commissioner, District Balodabazar-Bhatapara, Chhattisgarh
5. Commissioner Of Central Excise And Service Tax, Central Excise Building Tikrapara, Raipur, District Raipur, Chhattisgarh.
6. UCO Bank, Through Its Manager, Branch Pandri, District- Raipur, Chhattisgarh

---- Respondent

And

WPT No. 213 Of 2017

Chinta Devi W/o Ramlakhan Yadav, Aged About 39 Years R/o H. No. 37, Ibanpur, Aurangabad, District Aurangabad (Bihar).

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya Mahanadi Bhawan, Naya Raipur, District Raipur (Chhattisgarh).

3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur (Chhattisgarh).
4. Assistant Excise Commissioner, Mahasamund, District Mahasamund, Chhattisgarh.
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur District Raipur (Chhattisgarh).
6. Punjab National Bank, Through Its Chief General Manager, Mahasamund, District Mahasamund (Chhattisgarh).
7. District Excise Officer, Kabirdham, District Kabirdham (Chhattisgarh).

---- Respondents

And

WPT No. 219 Of 2017

Mathru Prasad Verma S/o Shri Fundan Prasad Verma, Aged About 65 Years R/o House No. 281 New Kashi Nagar, 3 Korba, District Korba Chhattisgarh.

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi,
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur Chhattisgarh.
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
4. District Excise Officer, Mungeli District Mungeli (Chhattisgarh)
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. Punjab National Bank, Through Its Branch Manager, Station Road Raipur District Raipur (Chhattisgarh)

---- Respondents

And

WPT No. 214 Of 2017

Vivek Kumar Yadav S/o - Jhuri Singh Yadav Aged About 30 Years R/o - House No.28, Harijan Basti, 3 Thana Jamaniya, Tahsil, Jamaniya Distt-Gazipur (Uttar Pradesh).

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh Through The Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur Chhattisgarh.
3. Excise Commissioner, Chhattisgarh, Department Of Excise, Raipur Chhattisgarh.

4. District Excise Officer, Mahasamund, District Mahasamund Chhattisgarh.
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur Chhattisgarh.
6. Punjab National Bank, Through Its Branch Manager, Station Road Raipur District Raipur Chhattisgarh.

---- Respondents

And

WPT No. 223 Of 2017

Ashutosh Kumar Jaisawal S/o Bidhre Prasad Jaisawal Aged About 28 Years R/o 59 Hudko Coloney, Agarkhar, Katghora, District- Korba, Chhattisgarh

---- Petitioner

Vs

1. Union Of India S/o Through The Secretary, Department Of Revenue, North Block, New Delhi
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya Mahanadi Bhawan, Naya Raipur, District Raipur, Chhattisgarh
3. Excise Commissioner Chhattisgarh Department Of Excise, Raipur, District Raipur, Chhattisgarh.
4. Assistant Excise Commissioner, Korba, District Korba, Chhattisgarh
5. Commissioner Of Central Excise And Service Tax, Central Excise Building Tikrapara, Raipur, District Raipur, Chhattisgarh.
6. Oriental Bank Of Commerce, Through Its Branch Manager, Branch -Korba, District Korba, Chhattisgarh

---- Respondents

And

WPT No. 218 Of 2017

Smt. Indra Swarnkar W/o Rajesh Swarnkar, Aged About 64 Years R/o B 121 Nagar No. 13 Smriti Nagar, Bhilai District Durg Chhattisgarh.

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi,
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur Chhattisgarh.
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
4. Assistant Commissioner Excise, Durg, District Durg Chhattisgarh.
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)

6. H. D. F. C. Bank, Through Its Branch Manager, Branch Chuhan State, Ground Floor, Supela Bhilai, District Durg Chhattisgarh.

---- Respondents

And

WPT No. 229 Of 2017

1. Satendra Sharma S/o S/o Parasnath Sharma, Aged About 35 Years R/o Chhavni Basti, Bhilai District Durg Chhattisgarh.
2. Rajesh Sharma, S/o. Late Bhushan Lal Sharma, aged about 45 years, R/o. House No.188, Sangam Chowk, Khurshipar, District Durg (CG)
3. Kuwar Singh Sahu, S/o. Siyaram Sahu, aged about 31 years, R/o. Santoshi Para Camp-2, Bhilai, District Durg (CG)

---- Petitioner

Vs

1. Union Of India Through Its Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur, District Raipur Chhattisgarh.
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
4. District Excise Officer, Bemetara, District Bemetara, (Chhattisgarh)
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. Canara Bank, Through Its Branch Manager, Branch Risali Branch Ashish Nagar, Krishna Talkies Road Bhilai, District Durg Chhattisgarh.

---- Respondents

And

WPT No. 236 Of 2017

Sevti Bai W/o Lalaram, Aged About 41 Years R/o House No. 48, Village Dondilohara, Tahsil Dondilohara, District Balod Chhattisgarh.

---- Petitioner

Vs

1. State Of Chhattisgarh Through Its Secretary, Department Of Revenue (Excise), Mahanadi Bhawan, Mantralaya, New Raipur, District Raipur Chhattisgarh.
2. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
3. Assistant Commissioner Excise, Department Of Excise, District Janjgir Champa, Chhattisgarh.
4. Union Of India, Through Its Secretary, Department Of Revenue, North Block, New Delhi.
5. Commissioner Of Customs, Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)

6. Punjab National Bank, Through Its Branch Manager, Branch Katora Talab (Phool Chowk), District Raipur, Chhattisgarh.

---- Respondents

And

WPT No. 232 Of 2017

Chinta Ram Ravat S/o Dewar Ram Ravat Aged About 46 Years R/o House No. 533 Village Kusumkasa Tehsil & District Balod Chhattisgarh.

---- Petitioner

Vs

1. Union Of India S/o Through The Secretary, Department Of Revenue North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya Mahanadi Bhawan, Naya Raipur District Raipur Chhattisgarh.
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur Chhattisgarh.
4. Assistant Commissioner Excise Raigarh District Raigarh Chhattisgarh.
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur Chhattisgarh.
6. Punjab & Sind Bank Through The Branch Manager Raipur District Raipur Chhattisgarh.

---- Respondents

And

WPT No. 216 Of 2017

Shatrughan Sahu S/o Shiv Prasad, Aged About 45 Years R/o House No. 603, Rampara, Village Dondilohara, Tahsil Dondilohara, District Durg Chhattisgarh.

---- Petitioner

Vs

1. State Of Chhattisgarh Through Its Secretary, Department Of Revenue (Excise), Mahanadi Bhawan, Mantralaya, New Raipur, District Raipur Chhattisgarh.
2. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
3. Assistant Commissioner Excise, Department Of Excise, Janjgir Champa, District Janjgir Champa, Chhattisgarh.
4. Union Of India, Through The Secretary, Department Of Revenue, North Block, New Delhi,
5. Commissioner Of Customs, Central Excise & Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. Punjab National Bank, Through Its Branch Manager, Branch Katora Talab (Phool Chowk), Raipur, District Raipur Chhattisgarh.

---- Respondents

And

WPT No. 220 Of 2017

Sevti Bai D/o W/o Lalaram, Aged About 41 Years R/o House No. 48,
Village Dondilohara, Tahsil Dondilohara, District Durg Chhattisgarh.

---- Petitioner

Vs

1. State Of Chhattisgarh Through Its Secretary, Department Of Revenue (Excise), Mahanadi Bhawan, Mantralaya, New Raipur, District Raipur Chhattisgarh.
2. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
3. Assistant Commissioner Excise, Department Of Excise, Janjgir Champa, District Janjgir Champa, Chhattisgarh.
4. Union Of India, Through The Secretary, Department Of Revenue, North Block, New Delhi,
5. Commissioner Of Customs, Central Excise & Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. Punjab National Bank, Through Its Branch Manager, Branch Katora Talab (Phool Chowk), Raipur, District Raipur Chhattisgarh.

---- Respondents

And

WPT No. 233 Of 2017

Anarkali Sen D/o Itwari Sen Aged About 50 Years R/o House No. 155
Village Manohara Tehsil Simga District Baloda Bazar Bahatapara
Chhattisgarh.

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Excise Mantralaya Mahanadi Bhawan Naya Raipur District Raipur Chhattisgarh.
2. State Of Chhattisgarh Through Secretary, Department Of Excise Mantralaya Mahanadi Bhawan Naya Raipur District Raipur Chhattisgarh.
3. Excise Commissioner Chhattisgarh Department Of Excise Raipur Chhattisgarh.
4. Assistant Commissioner Excise District Raipur Chhattisgarh.
5. Commissioner Of Central Excise And Service Tax Central Excise Building Tikrapara Raipur District Raipur Chhattisgarh.
6. Collector Raipur District Raipur Chhattisgarh.
7. Punjab & Sind Bank Through The Branch Manager , K. K. Road Raipur District Raipur Chhattisgarh.

---- Respondents

And

WPT No. 215 Of 2017

Neeti Bhatia W/o S Tarvinder Singh, Aged About 42 Years R/o C 92 / 7
Near S B I A T M New Rajendra Nagar, Raipur Chhattisgarh.

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi,
2. State Of Chhattisgarh, Through Secretary, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur District Raipur Chhattisgarh.
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
4. Assistant Commissioner Excise, Raipur, District Raipur Chhattisgarh.
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. Collector Raipur District Raipur (CG)
7. Punjab And Sind Bank, Through The Branch Manager K. K. Road Raipur, District Raipur Chhattisgarh.

---- Respondents

And

WPT No. 228 Of 2017

Mohan Thakur S/o Fagguram Thakur, Aged About 30 Years R/o House No. 86 / 1, Station Road Budhapara Balod, Chhattisgarh.

---- Petitioner

Vs

1. Union Of India Through Its Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mahanadi Bhawan, Mantralaya, Naya Raipur, District Raipur Chhattisgarh.
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
4. Assistant Commissioner Excise, Raipur, District Raipur, Chhattisgarh
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. Collector, Raipur, District Raipur, Chhattisgarh
7. Punjab And Sind Bank, Through The Branch Manager, K. K. Road Raipur District Raipur Chhattisgarh.

---- Respondents

And

WPT No. 230 Of 2017

Balmukund Nayak S/o Lakhan Lal Nayak, Aged About 39 Years R/o Ward No. 2, Gaura Chowk, Bagdai, Balod District Balod Chhattisgarh.

---- **Petitioner**

Vs

1. State Of Chhattisgarh Through Its Secretary, Department Of Revenue (Excise), Mahanadi Bhawan, Mantralaya, New Raipur, District Raipur Chhattisgarh.
2. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
3. District Excise Officer, Department Of Excise, Balod District Balod Chhattisgarh.
4. Union Of India, Through Its Secretary, Department Of Revenue, North Block, New Delhi.
5. Commissioner Of Customs, Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. Punjab National Bank, Through Its Branch Manager, Branch Katora Talab (Phool Chowk), District Raipur, Chhattisgarh.

---- **Respondents**

And

WPT No. 217 Of 2017

Dinesh Pratap Singh S/o Banspati Singh, Aged About 46 Years R/o Ward No. 24, Mulla Beladula, Village Beladula, District Raigarh Chhattisgarh.

---- **Petitioner**

Vs

1. State Of Chhattisgarh Through Its Secretary, Department Of Revenue (Excise), Mahanadi Bhawan, Mantralaya, New Raipur, District Raipur Chhattisgarh.
2. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
3. District Excise Officer, Department Of Excise, Jashpur District Jashpur Chhattisgarh.
4. Union Of India, Through The Secretary, Department Of Revenue, North Block, New Delhi,
5. Commissioner Of Customs, Central Excise & Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. Punjab National Bank, Through Its Branch Manager, Branch Katora Talab (Phool Chowk), Raipur, District Raipur Chhattisgarh.

---- **Respondents**

And

WPT No. 231 Of 2017

Chunnuram Sahu S/o Shri Lathkor Sahu, Aged About 54 Years R/o Village & Post Charwahi, Tehsil Balod, District Balod, Chhattisgarh

---- **Petitioner**

Vs

1. State Of Chhattisgarh Through Its Secretary, Department Of Revenue (Excise), Mahanadi Bhawan, Mantralaya, New Raipur, District Raipur, Chhattisgarh
2. Excise Commissioner Chhattisgarh, Department Of Excise, District Raipur, Chhattisgarh
3. Assistant Commissioner Excise, Department Of Excise, District Raigarh, Chhattisgarh
4. Union Of India, Through Its Secretary, Department Of Revenue, North Block, New Delhi
5. Commissioner Of Customs, Central Excise & Service Tax, Central Excise Building, Tikrapara, District Raipur, Chhattisgarh
6. Punjab And Sindh Bank, Through Its Branch Manager, Branch K.K.Road, Raipur, District Raipur, Chhattisgarh

---- Respondents

And

WPT No. 246 Of 2017

Surendra Singh Chhabra S/o Shri Aatmaram Chhabra, Aged About 52 Years R/o Ward No. 15, Main Road, Pithora, District Mahasamund (Chhattisgarh).

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya Mahanadi Bhawan, Naya Raipur, District Raipur (Chhattisgarh).
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur (Chhattisgarh).
4. Assistant Excise Commissioner, Dantewada, District South Bastar Dantewada, Chhattisgarh.
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur District Raipur (Chhattisgarh).
6. Bank Of India, Through Its Manager, Branch Office, Rajnandgaon (Chhattisgarh).

---- Respondents

And

WPT No. 227 Of 2017

Brijesh Kumar Yadav S/o Shyam Lal, Aged About 41 Years R/o Ward No. 24, Mulla Beladula Village Beladula, District Raigarh (Chhattisgarh).

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.

2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya Mahanadi Bhawan, Naya Raipur, District Raipur (Chhattisgarh).
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur (Chhattisgarh).
4. District Excise Officer, District Mahasamund, Chhattisgarh.
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur District Raipur (Chhattisgarh).
6. Punjab And Sind Bank, Through The Branch Manager, K. K. Road Raipur District Raipur (Chhattisgarh).

---- Respondents

And

WPT No. 238 Of 2017

Guru Prasad Mishra S/o Barkuram Mishra, Aged About 36 Years R/o Ward No. 27, Mohalla Bajrang Nagar, Tehsil Kunkuri, District Jashpur (Chhattisgarh).

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya Mahanadi Bhawan, Naya Raipur, District Raipur (Chhattisgarh).
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur (Chhattisgarh).
4. District Excise Officer, District Mahasamund, Chhattisgarh.
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur District Raipur (Chhattisgarh).
6. Punjab And Sind Bank, Through The Branch Manager, K. K. Road Raipur District Raipur (Chhattisgarh).

---- Respondents

And

WPT No. 237 Of 2017

Annulata Malhotra D/o Balwant Lal Verma Aged About 61 Years R/o House No. 2, Gali No. 5 Shankar Nagar, Raipur, District Raipur (CG)

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya Mahanadi Bhawan, Naya Raipur District Raipur Chhattisgarh.
3. Excise Commissioner Chhattisgarh, Department Of Excise Raipur Chhattisgarh.

4. Assistant Commissioner Excise District Baloda Bazar Bhatapara Chhattisgarh.
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur Chhattisgarh.
6. Punjab & Sind Bank Through The Branch Manager, K. K Road Raipur District Raipur Chhattisgarh.

---- Respondents

And

WPT No. 248 Of 2017

Amal Kumar Mandal S/o Shri Matilal Mandal Aged About 50 Years R/o Behind Mandi, Maharani Ward, Jagdalpur, District Jagdalpur Chhattisgarh.

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya Mahanadi Bhawan, Naya Raipur District Raipur Chhattisgarh.
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur Chhattisgarh.
4. Assistant Excise Commissioner, Kondagaon, District Kondagaon Chhattisgarh.
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur Chhattisgarh.
6. Punjab National Bank Through Its Manager, Branch Katoratalab, Raipur, District Raipur Chhattisgarh.

---- Respondents

And

WPT No. 253 Of 2017

Shrikant Singh S/o Shri Kapildev Singh, Aged About 41 Years R/o Village & Post Karanji, District- Bastar, Chhattisgarh.

---- Petitioner

Vs

1. Union Of India S/o Through The Secretary, Department Of Revenue, North Block, New Delhi
2. State Of Chhattisgarh Through The Secretary, Department Of Excise, Mantralaya Mahanadi Bhawan, Naya Raipur, District- Raipur, Chhattisgarh.
3. Excise Commissioner Chhattisgarh Department Of Excise Raipur, Chhattisgarh.
4. Assistant Excise Commissioner, Sukma, District Sukma, Chhattisgarh.
5. Commissioner Of Central Excise And Service Tax Central Excise Building, Tikrapara, Raipur, District Raipur, Chhattisgarh.

6. Punjab National Bank Through The Branch Manager, Branch Office Dantewada, District Dantewada, Chhattisgarh.

---- Respondents

And

WPT No. 234 Of 2017

Palwinder Kaur W/o Shri Santokh Singh, Aged About 52 Years R/o Sector 7, Bhilai District Durg (Chhattisgarh)

---- Petitioner

Vs

1. Union Of India Through Its Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mahanadi Bhawan, Mantralaya, Naya Raipur, District Raipur Chhattisgarh.
3. Commissioner Of Customs, Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
4. Commissioner, Department Of Excise, State Of Chhattisgarh.
5. Assistant Commissioner, Chhattisgarh State Excise Department Raipur District Raipur Chhattisgarh.
6. State Bank Of India, Through The Branch Manager, S. M. E. Branch, Bhilai District Durg, Chhattisgarh.
7. Bank Of India, Through The Branch Manager, Rajnandgaon Branch, District Rajnandgaon, Chhattisgarh.

---- Respondents

And

WPT No. 250 Of 2017

Laxman Sahu S/o Shri Bhauram, Aged About 45 Years R/o Ward No.61 Maroda Tank Civic Center Bhilai District Durg, Chhattisgarh

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya Mahanadi Bhawan, Naya Raipur, District Raipur, Chhattisgarh
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur, Chhattisgarh
4. Assistant Excise Commissioner, Mahasamund, District Mahasamund, Chhattisgarh
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, District Raipur, Chhattisgarh
6. Punjab National Bank Through Its Manager Branch Nehru Nagar District Durg, Chhattisgarh

---- Respondents

And

WPT No. 262 Of 2017

Gyanendra Kumar Prajapati S/o Rambadan Prajapati, Aged About 35 Years R/o Quarter No. 6-C, Street 9, Sector- 6, Bhilai Nagar, District-Durg, Chhattisgarh, Through Office Incharge Rampyare S/o Ramprasad Singh Aged 45 Years, R/o Transport Nagar, Rawabhatha, Raipur, Police Station Khamtarai, District- Raipur, Chhattisgarh.

---- Petitioner

Vs

1. Union Of India Union Of India, Through The Secretary, Department Of Revenue, North Block, New Delhi,
2. State Of Chhattisgarh Through The Secretary, Department Of Excise, Mantralaya Mahanadi Bhawan, Naya Raipur, District- Raipur, Chhattisgarh.
3. Excise Commissioner Chhattisgarh, Department Of Excise Raipur, Chhattisgarh.
4. Assistant Excise Commissioner, Bemetara, District- Bemetara, Chhattisgarh.
5. Commissioner Of Central Excise And Service Tax And Service Tax Central Excise Building, Tikrapara, Raipur, District Raipur, Chhattisgarh.
6. Dena Bank Through Its Branch Manager, Branch Semra, District-Dhamtari, Chhattisgarh.

---- Respondents

And

WPT No. 239 Of 2017

Shubham Jaiswal S/o Late Jagdish Jaiswal Aged About 35 Years Present Resident Of Nawagarh, District - Bemetara Chhattisgarh, Office Incharge Rampyare S/o Ramprasad Singh, Aged About 45 Years, R/o Transport Nagar, Rawabhatha, Raipur, Police Station - Khamtarai, District - Raipur Chhattisgarh.

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh Through The Secretary, Department Of Excise, Mantralaya Mahanadi Bhawan, Naya Raipur District Raipur Chhattisgarh.
3. Excise Commissioner Chhattisgarh Department Of Excise, Raipur Chhattisgarh.
4. Assistant Excise Commissioner Bemetara, District - Bemetara Chhattisgarh.
5. Commissioner Of Central Excise And Service Tax Central Excise Building Tikrapara Raipur District Raipur Chhattisgarh.

6. Dena Bank Through Its Branch Manager, Branch Semra, District - Dhamtari, Chhattisgarh

---- Respondents

And

WPT No. 245 Of 2017

Prateek Shrivastava S/o Shri Manmohan Shrivastava, Aged About 28 Years R/o 179/ A, Ruabandha Sector, Bhilai Nagar, District Durg, Chhattisgarh 490006.

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur District Raipur (Chhattisgarh).
3. Commissioner, Chhattisgarh State Excise Department, Raipur, District Raipur, Chhattisgarh.
4. District Excise Officer, Chhattisgarh State Excise Department, Dhamtari District Dhamtari, Chhattisgarh.
5. Union Bank Of India, Through The Branch Manager, Main Branch Dhamtari, District Dhamtari, Chhattisgarh.

---- Respondents

And

WPT No. 247 Of 2017

Niraj Kumar Thakur S/o Shri Madhusudan Thakur Aged About 26 Years R/o Baraepalli Asthapalli, District Sambhalpur Uttar Pradesh.

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya Mahanadi Bhawan, Naya Raipur District Raipur Chhattisgarh.
3. Excise Commissioner Chhattisgarh, Department Of Excise Raipur Chhattisgarh.
4. Collector, Bijapur, District Bijapur Chhattisgarh.
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur Chhattisgarh.
6. Punjab National Bank Through The Branch Manager, Dhamtari, District Dhamtari Chhattisgarh.

---- Respondents

And

WPT No. 243 Of 2017

Dinesh Kumar S/o Shri Shayam Lal Prasad Aged About 38 Years R/o Village Mahmadpur, Police Station Asthavan, District Nalanda (Bihar).

---- **Petitioner**

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through The Secretary, Department Of Excise, Mantralaya Mahanadi Bhawan, Naya Raipur District Raipur Chhattisgarh.
3. Excise Commissioner Chhattisgarh, Department Of Excise Raipur Chhattisgarh.
4. Collector, Uttar Bastar Kanker, District Uttar Bastar Kanker Chhattisgarh.
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur Chhattisgarh.
6. Punjab National Bank Through Senior Manager, Pawapuri, (Bihar).

---- **Respondents**

And

WPT No. 244 Of 2017

Nirmala Devi Gupta W/o Shri Shivnath Prasad Gupta, Aged About 50 Years R/o Dr. Rajendra Prasad, Ward 46, Raipur Chhattisgarh.

---- **Petitioner**

Vs

1. Union Of India Through Its Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through Its Secretary, Department Of Revenue Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur, District Raipur Chhattisgarh.
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
4. Collector, Dhamtari, District Dhamtari, Chhattisgarh.
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. Punjab National Bank, Through The Branch Manager, Dhamtari, District Dhamtari, Chhattisgarh.

---- **Respondents**

And

WPT No. 241 Of 2017

Kunal Kumar S/o Shri Chandeshwar Prasad, Aged About 32 Years R/o Village Chavilapur, Police Station Manpur, District Nalanda Bihar.

---- **Petitioner**

Vs

1. Union Of India Through Its Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh, Through Its Secretary, Department Of Revenue Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur, District Raipur Chhattisgarh.
3. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
4. Collector, Uttar Bastar Kanker, District Uttar Bastar Kanker (Chhattisgarh)
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. Punjab National Bank, Through Senior Manager, Pawapuri, Bihar.

---- Respondents

And

WPT No. 242 Of 2017

Kabir Raj Sahu S/o Shri Bandshidhar Sahu Aged About 44 Years R/o Village Gopalapali, Town Sambalpur, District Sambalpur, Orissa.

---- Petitioner

Vs

1. Union Of India S/o Through The Secretary, Department Of Revenue, North Block, New Delhi
2. State Of Chhattisgarh Through The Secretary, Department Of Excise, Mantralaya Mahanadi Bhawan, Naya Raipur, District- Raipur, Chhattisgarh.
3. Excise Commissioner Chhattisgarh Department Of Excise Raipur, Chhattisgarh.
4. Collector Dhamtari, District Dhamtari, Chhattisgarh.
5. Commissioner Of Central Excise And Service Tax Central Excise Building, Tikrapara, Raipur, District Raipur, Chhattisgarh.
6. Punjab National Bank Through The Branch Manager, Dhamtari, District- Dhamtari, Chhattisgarh.

---- Respondents

And

WPT No. 252 Of 2017

Anand Ram Nirmalkar S/o Phool Singh, Aged About 44 Years R/o House No.83, Village Piparchheri, Tehsil And District Balod, Chhattisgarh

---- Petitioner

Vs

1. State Of Chhattisgarh Through Its Secretary, Department Of Revenue (Excise), Mahanadi Bhawan, Mantralaya, New Raipur, District Raipur, Chhattisgarh
2. Excise Commissioner Chhattisgarh, Department Of Excise, District Raipur, Chhattisgarh

3. Assistant Commissioner Excise, Department Of Excise, District Janjgir-Champa, Chhattisgarh
4. Union Of India, Through Its Secretary, Department Of Revenue North Block New Delhi
5. Commissioner Of Customs, Central Excise & Service Tax, Central Excise Building, Tikrapara, District Raipur, Chhattisgarh
6. Bank Of India, Through Its Branch Manager, Branch Rajnandgaon, District Rajnandgaon, Chhattisgarh

---- Respondents

And

WPT No. 254 Of 2017

Shankar Dayal Mishra S/o Shiv Manorath Mishra, Aged About 44 Years R/o Ward No. 24, Mulla Beladula, Village Beladula, District Raigarh (Chhattisgarh).

---- Petitioner

Vs

1. State Of Chhattisgarh Through Its Secretary, Department Of Revenue (Excise), Mahanadi Bhawan, Mantralaya, New Raipur, District Raipur Chhattisgarh.
2. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
3. Assistant Commissioner Excise, Department Of Excise, District Bilaspur, Chhattisgarh.
4. Union Of India, Through Its Secretary, Department Of Revenue, North Block, New Delhi.
5. Commissioner Of Customs, Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. Punjab National Bank, Through Its Branch Manager, Branch Katora Talab (Phool Chowk) Raipur, District Raipur, Chhattisgarh.

---- Respondents

And

WPT No. 251 Of 2017

Lallan Singh S/o Lakhpati Singh, Aged About 46 Years R/o House No.507, Village Beladula, Kharraghat, District Raigarh, Chhattisgarh

---- Petitioner

Vs

1. State Of Chhattisgarh Through Its Secretary, Department Of Revenue (Excise), Mahanadi Bhawan, Mantralaya, New Raipur, District Raipur, Chhattisgarh
2. Excise Commissioner Chhattisgarh, Department Of Excise, District Raipur, Chhattisgarh
3. Assistant Commissioner Excise, Department Of Excise, District Durg, Chhattisgarh

4. Union Of India, Through Its Secretary, Department Of Revenue, North Block, New Delhi
5. Commissioner Of Customs, Central Excise & Service Tax, Central Excise Building, Tikrapara, District Raipur, Chhattisgarh
6. Punjab National Bank, Through Its Branch Manager, Branch Katora Talab (Phool Chowk), Raipur, District Raipur, Chhattisgarh

---- Respondents

And

WPT No. 259 Of 2017

Shravan Kumar Masiyare S/o Shri Johat Ram Aged About 32 Years R/o House No. 316, Ward No. 10, Kusumkusa, Dondi, District Balod Chhattisgarh

---- Petitioner

Vs

1. State Of Chhattisgarh Through Its Secretary, Department Of Revenue (Excise), Mahanadi Bhawan, Mantralaya, New Raipur, District Raipur Chhattisgarh
2. Excise Commissioner - Chhattisgarh Department Of Excise, District Raipur Chhattisgarh
3. Assistant Commissioner Excise Department Of Excise, District Durg Chhattisgarh
4. Union Of India Through Its Secretary, Department Of Revenue, North Block, New Delhi
5. Commissioner Of Customs, Central Excise & Service Tax Central Excise Building, Tikrapara, District Raipur Chhattisgarh
6. Punjab National Bank Through Its Branch Manager, Branch - Katora Talaab (Phool Chowk), Raipur District Raipur Chhattisgarh

---- Respondents

And

WPT No. 255 Of 2017

Chhabi Lal Dhankar S/o Shri Ram Lal, Aged About 52 Years R/o House No. 334, Ward No.9, Kusumkasa, District Balod, Chhattisgarh

---- Petitioner

Vs

1. State Of Chhattisgarh Through Its Secretary, Department Of Revenue (Excise), Mahanadi Bhawan, Mantralaya, New Raipur, District Raipur, Chhattisgarh
2. Excise Commissioner Chhattisgarh, Department Of Excise, District Raipur, Chhattisgarh
3. District Excise Officer, Department Of Excise, District Dhamtari, Chhattisgarh
4. Union Of India, Through Its Secretary, Department Of Revenue, North Block, New Delhi

5. Commissioner Of Customs, Central Excise & Service Tax, Central Excise Building, Tikrapara, District Raipur, Chhattisgarh
6. Punjab National Bank, Through Its Branch Manager, Branch Katora Talab (Phool Chowk), Raipur, District Raipur, Chhattisgarh

---- Respondents

And

WPT No. 257 Of 2017

Krishna Ram Nirmalkar S/o S/o Shiv Khorbahra Nirmalkar, Aged About 48 Years R/o House No. 15, Ramnagar, Dondilohara, Balod District Balod Chhattisgarh.

---- Petitioner

Vs

1. State Of Chhattisgarh Through Its Secretary, Department Of Revenue (Excise), Mahanadi Bhawan, Mantralaya, New Raipur, District Raipur Chhattisgarh.
2. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
3. District Exercise Officer, Department Of Excise, Gariyaband, District Gariyaband Chhattisgarh.
4. Union Of India, Through Its Secretary, Department Of Revenue, North Block, New Delhi.
5. Commissioner Of Customs, Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. Punjab National Bank, Through Its Branch Manager, Branch Katora Talab (Phool Chowk), District Raipur, Chhattisgarh.

---- Respondents

And

WPT No. 258 Of 2017

Jaalam Singh S/o Shri Chhannu Ram, Aged About 46 Years R/o House No. 42, Village Piparchheri, Tehsil & District Balod Chhattisgarh.

---- Petitioner

Vs

1. State Of Chhattisgarh S/o Through Its Secretary, Department Of Revenue (Excise), Mahanadi Bhawan, Mantralaya, New Raipur, District Raipur Chhattisgarh.
2. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
3. Assistant Commissioner Excise, Department Of Excise, Baloda Bazar, District Baloda Bazar, Chhattisgarh.
4. Union Of India, Through Its Secretary, Department Of Revenue, North Block, New Delhi.
5. Commissioner Of Customs, Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)

6. Punjab National Bank, Through Its Branch Manager, Branch Katora Talab, District Raipur, Chhattisgarh.

---- Respondents

And

WPT No. 261 Of 2017

Bhed Ram Sahu S/o Shri Kejaw Ram Aged About 54 Years R/o Ward No. 18 Budhapara, Parras, Tehsil And District Balod, Chhattisgarh.

---- Petitioner

Vs

1. State Of Chhattisgarh Through Its Secretary, Department Of Revenue (Excise), Mahanadi Bhawan, Mantralaya, New Raipur, District Raipur, Chhattisgarh.
2. Excise Commissioner, Chhattisgarh. Department Of Excise, District Raipur, Chhattisgarh.
3. Assistant Commissioner-Excise, Department Of Excise, District Raigarh, Chhattisgarh.
4. Union Of India Through Its Secretary, Department Of Revenue, North Block, New Delhi.
5. Commissioner Of Customs, Central Excise And Service Tax, Central Excise Building, Tikrapara, District Raipur, Chhattisgarh.
6. Bank Of India Through Its Branch Manager, Branch- Rajnandgaon, Chhattisgarh.

---- Respondents

And

WPT No. 256 Of 2017

Jeevan Lal Sahu S/o Shri Kashi Ram Sahu, Aged About 42 Years R/o House No. 185/2, Shikaripaara, Ward No. 16, Balod, District Balod (Chhattisgarh).

---- Petitioner

Vs

1. State Of Chhattisgarh Through Its Secretary, Department Of Revenue (Excise), Mahanadi Bhawan, Mantralaya, New Raipur, District Raipur Chhattisgarh.
2. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
3. Assistant Commissioner Excise, Department Of Excise, Durg, District Durg, Chhattisgarh.
4. Union Of India, Through Its Secretary, Department Of Revenue, North Block, New Delhi.
5. Commissioner Of Customs, Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. Punjab National Bank, Through Its Branch Manager, Branch Katora Talab (Phool Chowk), District Raipur, Chhattisgarh.

---- Respondents

And

WPT No. 260 Of 2017

Amarjeet Singh Tuteja S/o Govind Singh Tuteja, Aged About 49 Years
R/o 185, Chhote Atramuda, Deendayal Puram, Phase-I, Ward No.28,
Raigarh, District Raigarh, Chhattisgarh

---- Petitioner

Vs

1. State Of Chhattisgarh Through Its Secretary, Department Of Revenue (Excise), Mahanadi Bhawan, Mantralaya, New Raipur, District Raipur, Chhattisgarh
2. Excise Commissioner Chhattisgarh, Department Of Excise, District Raipur, Chhattisgarh
3. Assistant Commissioner Excise, Department Of Excise, District Korba, Chhattisgarh
4. Union Of India, Through Its Secretary, Department Of Revenue, North Block, New Delhi
5. Commissioner Of Customs, Central Excise & Service Tax, Central Excise Building, Tikrapara, District Raipur, Chhattisgarh
6. U C O Bank, Through Its, Branch Manager, Branch M.V. Market, Telipara, Bilaspur, District Bilaspur, Chhattisgarh

---- Respondents

And

WPT No. 268 Of 2017

Dhananjay Singh S/o Shri Ramesh Singh, Aged About 27 Years R/o
Village Tarapur, Post Kalikabara, Police Station Kaspethi, District
Varanasi Uttar Pradesh

---- Petitioner

Vs

1. Union Of India Through The Secretary, Department Of Revenue North Block, New Delhi
2. State Of Chhattisgarh Through The Secretary, Department Of Excise Mantralaya Mahanadi Bhawan, Naya Raipur, District Raipur Chhattisgarh
3. Excise Commissioner Chhattisgarh Department Of Excise, Raipur Chhattisgarh
4. Assistant Excise Commissioner, Mungeli, District Mungeli Chhattisgarh
5. Commissioner Of Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur District Raipur Chhattisgarh
6. U C O Bank, Through Its Manager Main Branch, Bilaspur District Bilaspur Chhattisgarh

---- Respondents

And

WPT No. 265 Of 2017

Sunil Kumar Shivhare S/o Shri Natthu Shivhare, Aged About 29 Years R/o Old Bijawar Naaka Road, Loknathpura, Sagar Road, Chhattarpur (Madhya Pradesh), Through Dharmendra Singh Power Of Attorney Holder.

---- **Petitioner**

Vs

1. State Of Chhattisgarh Through Its Secretary, Department Of Revenue (Excise), Mahanadi Bhawan, Mantralaya, New Raipur, District Raipur Chhattisgarh.
2. Excise Commissioner Chhattisgarh, Department Of Excise, Raipur District Raipur Chhattisgarh.
3. Deputy Commissioner Excise, Department Of Excise, District Raipur, Chhattisgarh.
4. Union Of India, Through Its Secretary, Department Of Revenue, North Block, New Delhi.
5. Commissioner Of Customs, Central Excise And Service Tax, Central Excise Building, Tikrapara, Raipur, District Raipur (Chhattisgarh)
6. Punjab National Bank, Through Its Branch Manager, Branch Katora Talab (Phool Chowk), District Raipur, Chhattisgarh.

---- **Respondents**

And

WPT No. 267 Of 2017

Niraj Kujur S/o Shri Boltas Kujur Aged About 35 Years R/o House No. 84, Chando Schooltola, Tehsil Samri, District Surguja, Chhattisgarh.

---- **Petitioner**

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh Through The Secretary, Department Of Excise, Mantralaya Mahanadi Bhawan, Naya Raipur District Raipur Chhattisgarh.
3. Excise Commissioner Chhattisgarh Department Of Excise Raipur Chhattisgarh.
4. Collector Bijiyapur District Bijiyapur, Chhattisgarh.
5. Commissioner Of Central Excise And Service Tax Central Excise Building Tikrapara Raipur District Raipur Chhattisgarh.
6. Punjab National Bank Through The Branch Manager Dhamtari, District Dhamtari, Chhattisgarh.

---- **Respondents**

And

WPT No. 266 Of 2017

Muna Kumar S/o Shri Gauri Shakar Singh Aged About 25 Years R/o At, O P, P S Obra, Aurangabad, Bihar.

---- **Petitioner**

Vs

1. Union Of India Through The Secretary, Department Of Revenue, North Block, New Delhi.
2. State Of Chhattisgarh Through The Secretary, Department Of Excise, Mantralaya Mahanadi Bhawan, Naya Raipur District Raipur Chhattisgarh.
3. Excise Commissioner Chhattisgarh Department Of Excise Raipur Chhattisgarh.
4. Collector Bijiyapur District Bijiyapur, Chhattisgarh.
5. Commissioner Of Central Excise And Service Tax Central Excise Building Tikrapara Raipur District Raipur Chhattisgarh.
6. Punjab National Bank Through The Branch Manager Dhamtari, District Dhamtari, Chhattisgarh.

---- Respondents

And

WPT No. 270 Of 2017

Neeraj Kumar S/o Vinod Kumar, aged about 25 yrs. R/o Ranogaon, P S Parpod, District Bemetara, Chhattisgarh.

---- Petitioner

Vs

1. Union Of India S/o Through The Secretary, Department Of Revenue, North Block, New Delhi
2. State Of Chhattisgarh Through The Secretary- Cum- Commissioner, Department Of Excise, Mantralaya, Mahanadi Bhawan, Naya Raipur, District Raipur, Chhattisgarh.
3. Divisional Excise Commissioner, Raipur, Chhattisgarh.
4. Commissioner Of Central Excise And Service Tax Central Excise Building, Tikrapara, Raipur, District Raipur, Chhattisgarh.
5. District Excise Officer, District Dhamtari, Chhattisgarh.
6. Branch Manager, Canara Bank, Risali Bhilai, District- Durg, Chhattisgarh.

---- Respondents

For respective Petitioners	:	Mr. Sanjay Agrawal, Mr. Manoj Paranjpe, Mr. Anand Dadariya, Mr. Shakti Raj Sinha, Mr. Rahul Sharma, Mr. Neelabh Dubey, Mr. Vijay Kumar Sahu, Mr. C.R. Sahu, Mr. Chandrasen Shrivastava, Mr. Vivek Chopda, Mr. Mateen Siddiqui, Mr. Akhand Pratap, Advocates
For UCO Bank	:	Mr. Ravindra Sharma, Advocate

For Punjab and Sind Bank, Raipur	:	Mr. Prabhat Kumar Singh, Mr. Ram Milan Dey, Advocates
For Union of India	:	Mr. Rajkumar Gupta, Advocate
For State Bank of India	:	Mr. P.R. Patankar, Mr. Utsav Mabishwan, Advocates
For Punjab National Bank	:	Mr. Sachin Singh Rajput, Mr. Harshwardhan, Advocates
For Dena Bank	:	Mr. Vinod Deshmukh, Advocate
For Central Bank of India	:	Mr. Anand Shukla, Advocate
For Bank of India	:	Mr. Anand Shukla, Advocate
For Canara Bank	:	Mr. Anup Majumdar, Advocate

Hon'ble Shri Justice P. Sam Koshy

Order on Board

04/09/2017

- 1] Since the issue involved in these bunch of writ petitions being common and the facts also being not in dispute, it is being disposed of by this common judgment.
- 2] The challenge in all these writ petitions was to the order dated 30.06.2017 which is an order passed by the Officer on Official Duty, Excise Department, whereby on the instructions of the Commissioner Excise a direction was issued to all the Deputy Commissioners and Assistant Commissioners, Excise Department and also to the respective District Excise Officers to ensure that the Bank Guarantee which the petitioner's had executed pursuant to their obtaining the license for the sale of country made as well as foreign liquor in the State of Chhattisgarh.
- 3] The challenge is also to the consequential order issued by the respective officers in the different districts, whereby instructions have been issued to the Bankers of each of the petitioners directing the bank authorities to ensure that the bank guarantee executed by each the licensees are renewed and in the event if bank guarantee is not being renewed, the same may be revoked and the proceed may be deposited with the Excise Department.
- 4] Primarily it is these two orders, which are under challenge in addition to a challenge being made to the order dated 30.06.2017, which is a correspondence made by the Commissioner, Central Excise to the Commissioner, State Excise, Raipur informing him in respect of the fact that the services rendered by each of the licensees being taxable under

the levy of service tax appropriate steps should be ensured for sensitizing for obtaining a registration and also to make payment by service tax by each of the licensees. It was also directed that in the event of any security deposit lying with the Excise Department, the same may not be released till the service tax payable to each of the licensees is paid by the licensees and intimation which is also given to the department.

- 5] The counsel appearing for the petitioners submit that a bunch of writ petitions leading amongst which being W.P.(C) No. 1812/2017 was heard and decided by the Coordinate Bench of this Court vide its order dated 11.08.2017 wherein also the challenge was to the said directives given by the State Excise Department to the respective Bankers of the petitioners therein, so as directing them to ensure renewal of the bank guarantees or upon failure the revocation of the same and proceed where of to be deposited with the State Excise Department.
- 6] There is no dispute by the counsel appearing for each of the respondents that this issue has been squarely decided by the Coordinate Bench in the bunch of writ petitions decided on 11.08.2017. The reference of which has been made in the preceding paragraph.
- 7] The Additional Advocate General representing the State also agrees to the fact that the issue raised by the petitioners or that the substantive grievance of the petitioners stands squarely decided by the judgment dated 11.08.2017. Mr. Vinay Pandey, the counsel appearing for the Central Excise Department however opposes the petition. He submits that the Central Excise Department was not a party to the writ petitions decided on 11.08.2017 and therefore he has a right of audience to oppose the writ petitions. He refers to the document dated 13.02.2017, which is an order which is also under challenge in the present writ petitions, whereby it was an instruction given by the Central Excise Department to the State Excise Department intimating the State Excise Department as to the fact that the petitioners herein or similarly placed persons i.e. the licensees for sale of liquor in the State liable of service tax pursuant to a circular dated 13.04.2016 and it was under these circumstances that an appropriate instruction was issue to the respective State Government upon which the respondent-State of

Chhattisgarh had issued the order dated 30.06.2017 (Annexure P/1).

- 8] However on a specific query being put to the Central Excise Department he candidly admitted the fact that till date no proceedings have been drawn for assessing service tax against any of the petitioners before this Court. He also admits the fact that till date no proceeding has been initiated so far as assessment of service tax against any of the petitioners.
- 9] In light of the aforesaid factual matrix the only issue which remains to be adjudicated would be, whether in the given factual matrix, the respondent-State or for that matter the Central Excise Department could have ordered retention of the bank guarantee or for any appropriate directions revoking the same. This issue stands concluded by an authoritative decision that was passed on 11.08.2017 in a bunch of writ petitions, whereby the challenge was also to the same order, which is under challenge in this case i.e. 30.06.2017, this Court is of the opinion that nothing further remains to be executed upon.
- 10] The Hon'ble Judge deciding the bunch of petitions in paras No. 17 to 19 has held as under:-

“17. A conjoint reading of the aforesaid two Rules would make it clear that licensee should furnish the security which can be adjusted against the settlement of dues and claims regarding the contract for which license was awarded and it is refundable after settlement of all the claims and dues to the State Government. It is, thus, crystal clear that excepting the claims and dues of the State Government the security, as furnished by the licensee, cannot be utilized for any other purpose. The contention of the State that direction has been issued by the Commissioner of Central Excise regarding imposition of service tax on the license fees of the licensee deserves to be noticed for rejection. Firstly, in the order Annexure P-1 no such reason has been assigned by respondent No.4 and even that is not the terms/conditions in the bank guarantee issued by the Bank, therefore it cannot be the reason for directing invocation of bank guarantee and for that reason, the bank guarantee cannot be invoked and encashed.

18. In view of above-mentioned analysis, this Court is of the considered opinion that the bank guarantee furnished by the petitioners which was conditional in nature, cannot be directed to be encashed dehors the terms / conditions of bank guarantee by the impugned

memo (Annexure P-1) and the reason assigned subsequently in the returns filed is unacceptable, that cannot be made basis for invoking and directing encashment of bank guarantee. Such a direction issued by the Commissioner, Excise is contrary to the terms/conditions of bank guarantee, and irrational and arbitrary as well.

19. As a fallout and consequence of above-stated discussion, the impugned memo (Annexure P-1) in all the above-stated writ petitions, particulars of bank guarantee of which are enclosed as Annexure 'A' with this order, are quashed and it is held that the respondents/State are not entitled to invoke / encash the bank guarantee."

- 11] The quashing of Annexure P/1 in the said petitions are the same order dated 30.06.2017 which are also under challenge in this petition. In view of the same, this Court has no hesitation in reaching to the conclusion that the present writ petitions also get squarely covered by the decision rendered by the Coordinate Bench in the aforesaid bunch of writ petitions decided on 11.08.2017. It is accordingly ordered.
- 12] However, the right of the Central Excise Department would be still available for them to the extent that they would be free to initiate appropriate proceedings for recovering service tax against the petitioners, if they are liable to pay service tax. Needless to mention that in the event that if the Central Excise Department initiates any such proceedings, the petitioners would also have the liberty to challenge the same in accordance with law, if they so desire.
- 13] Reserving the aforesaid liberty to each of the petitioners, the present writ petitions stands disposed of in similar terms as has been decided in WPC No. 1812/2017, on 11.08.2017. The writ petitions thus stands allowed and disposed of.

Sd/-
(P. Sam Koshy)
Judge