

NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR

WPT No. 326 of 2017

M/s. SKS Ispat & Power Limited, A Company Incorporated Under The Companies Act, 1956 Having Its Office At Phase - II, Industrial Growth Centre, Siltara, Raipur 493111 (C.G.) Through Its Authorized Signatory And Vice President (Accounts And Tax) Gopal Garg S/o Shri R. N. Garg Aged About 54 Years Resident Of B2 /601, V I P Karishma, Shankar Nagar, Raipur Chhattisgarh

---- Petitioner

Versus

1. Commissioner, Central Excise, Customs & Service Tax Central Excise Bhawan, Dhamtari Road, Tikrapara, Raipur Chhattisgarh
2. Union Of India, Through Secretary, Revenue, 128-A, North Block, New Delhi

---Respondents

For Petitioner	:	Ms. Smiti Sharma, Advocate
For Respondent No.1	:	Mr. Vinay Pandey, Advocate
For Respondent No.2	:	Mr. B.Gopal Kumar, A.S.G. with Mr. Rahul Mishra, Advocate

Hon'ble Shri Justice P. Sam Koshy

Order on Board

10/11/2017

1. The limited prayer prayed for by the petitioner in the present petition is for disposal of the writ petition with a direction to the respondent no.1 to consider and decide the applications which have been filed by the petitioner for refund of the amount seized by the respondents during the course of search and seizure, which was conducted on 06.05.2008.
2. The counsel for the petitioner submits that the case against the petitioner has ultimately been decided in favour of the petitioner and the department has unsuccessfully challenged it before the High Court, where also they could not succeed. The appeal preferred by the department has also been rejected by the Division Bench of this Court on 11.09.2017. According to the petitioner, even thereafter an

application was made on 27.09.2017 which too has till date not been decided.

3. Be that as it may this Court taking into consideration the nature of the dispute do not intend to kept the petition pending before this Court. Once the matter has been decided till the stage of the High Court, and that too in favour of the petitioner, the respondents are duty bound to decide the application which has been filed by the petitioner.
4. Accordingly, this Court is of the opinion that ends of justice would meet if the present petition is disposed of with a direction to the respondent no.1 to take a decision on the application filed by the petitioner for refund of the amount seized at the earliest in accordance with rules and circulars governing the field.
5. The writ petition accordingly disposed of with the aforesaid direction.

Sd/-
(P. Sam Koshy)
Judge

Ved