

HIGH COURT OF CHHATTISGARH, BILASPUR

WP (T) No.47 of 2017

1. M/s Alankar Alloys Private Limited, Bhaorjhara, Tah & Distt.Raipur (CG) 492001
2. Shri Akash Agarwal, Director, M/s Alankar Alloys Private Limited, Bhaorjhara, Tah & Distt.Raipur (CG) 492001

---- Petitioners

Versus

1. Commissioner, Customs, Central Excise & Service Tax, Central Excise Hqrs., Tikrapara, Dhamtari Road, Tah & Distt. Raipur (CG)
2. Additional Commissioner, Customs, Central Excise & Service Tax, Central Excise Hqrs., Tikrapara, Dhamtari Road, Tah. & Distt.Raipur (CG) 492001

---- Respondents

For petitioners	:	Mr.Vinay Jain, Advocate
For Respondents	:	Mr.Vinay Dubey, Advocate

Hon'ble Shri Justice Sanjay K. Agrawal

Order on Board

27/04/2017

Heard.

1. Though by way of present writ petition the petitioners have sought various reliefs, but during the course of argument he would submit that the petitioners application for cross-examination of 23 witnesses have been rejected arbitrarily and 3 witnesses have not been allowed to cross-examine, they be directed to be produced for cross-examination.
2. Learned counsel for the respondents would oppose the prayer and submit that valid and sufficient reasons have been assigned by the Revenue to reject the cross-examination of 23 witnesses.
3. I have heard learned counsel for the parties and perused the

order dated 2.2.2016.

4. A bare perusal of the order dated 2.2.2016 would show that the Revenue has allowed for cross-examination of 9 persons, but only 6 have been appeared and 3 persons did not appear for cross-examination, therefore, they could not be cross-examined.
5. Thus, in view of above, the Revenue is directed to keep 3 persons present for cross-examination by the petitioner.
6. So far as cross-examination of 23 persons, their cross-examination have been rejected on the ground that the petitioners failed to substantiate the ground for their cross-examination and did not assert any ground in their application.
7. Be that as it may, the petitioners are directed to file afresh application raising all the grounds for cross-examination within 10 days from today and if such an application supported by the documents is filed by the petitioners, the Revenue would consider and decide the said application within a further period of 10 days after hearing both the parties.
8. With the aforesaid observation, the writ petition finally stands disposed off. No order as to cost(s).

Sd/-

(Sanjay K. Agrawal)
JUDGE

B/-