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HIGH COURT OF CHHATTISGARH, BILASPUR**Writ Petition (T) No.93 of 2016**

Sarweshwar Alloys Pvt Ltd. Goenka House, Near Mahavir School, Gudhiyari Raipur (Chhattisgarh) Through Its Authorized Signatory Arun Goenka S/o Shri Ramawtar Goenka, Aged About 41 Years R/o Goenka House, Near Mahavir School, Gudhiyari Raipur (Chhattisgarh) (Through In The Impugned Order Address Is Wrongly Mentioned As Khasra No. 62/1 (Part), Ring Road No. 2, Gogaon, Raipur).

---- Petitioner**Versus**

Union Of India Through The Additional Commissioner, Customs & Central Excise, Central Excise Building, Dhamtari Road, Raipur (Chhattisgarh) 492001.

---- Respondent

For Petitioner : Mr. Ashish Surana, Advocate
For Respondent : Mr. Vinay Pandey, Advocate

Hon'ble Shri Justice Sanjay K. Agrawal**Order On Board****24/04/2017**

(1) Learned counsel for the respondent would submit that the order dated 23.03.2016 is appealable under Section 35(1)(b) of the Central Excise Act before the Central Excise Appellate Tribunal.

(2) Learned counsel for the petitioner would submit that there is violation of principles of natural justice, therefore, the present writ petition is maintainable.

(3) However, since the petitioner has an efficacious alternative remedy to file an appeal before the Central Excise Appellate Tribunal as provided under Section 35(1)(b) of the Central Excise Act, I deem it expedient not to entertain the instant writ petition. The petitioner is at liberty to proceed in accordance with law.

(4) At this stage, learned counsel for the petitioner submits that he may be allowed to avail the benefit of the judgment rendered by this Court in WP(T) No.79 of 2016 (Raghupati Ispat & Others vs. Union of India) regarding limitation.

(5) Accordingly, it is directed that in case, an appeal in terms of Section 35 of the Central Excise Act is filed within 30 days from today as directed in Raghupati Ispat & Others vs. Union of India (supra), no argument on limitation shall be raised and the appeal shall be entertained.

(6) With the aforesaid observation, the writ petition stands finally disposed of.

Sd/-

(Sanjay K. Agrawal)
Judge

L/-