

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH.**

242

DATE OF DECISION: 11.12.2017.

1. CRM-M-29782 of 2014

Manish Bagrodia

....Petitioner.

VERSUS

Deputy Commissioner of Central Excise

....Respondent.

AND

2. CRM-M-29543 of 2014

S.K. Sharma

....Petitioner.

VERSUS

Deputy Commissioner of Central Excise

....Respondent.

CORAM : HON'BLE MR. JUSTICE SHEKHER DHAWAN

Present: Mr. R.S. Rai, Sr. Advocate with
Mr. Anurag Arora, Advocate
for the petitioner.

Mr. Sharan Sethi, Advocate
for the respondent.

Shekher Dhawan, J. (Oral)

Both these petitions have been filed for quashing of criminal complaint No.22 dated 30.08.2013 filed under Sections 9 and 9AA of Central Excise Act, 1944 as well as the summoning order dated 30.08.2013 and also the order dated 18.07.2014 passed by learned Chief Judicial Magistrate Mohali.

Learned counsel for the petitioner contended that the demand

raised was found to be not justified by the appellate authority on 11.08.2016 (Annexure P-8) and the appeal filed before Hon'ble Apex Court was dismissed. As such, the order had already attained finality.

Learned counsel for the respondent affirmed the order passed by the appellate authority and the fact regarding dismissal of the appeal.

In view of the above, present petitions are accepted and proceedings on the basis of orders dated 30.08.2013 and 18.07.2014 are quashed.

(SHEKHER DHAWAN)
JUDGE

11.12.2017.

komal

Whether speaking/reasoned	:	YES/NO
Whether reportable	:	YES/NO