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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P. (C) No. 6686/2017

BHISHMA PAN PRODUCTS PVT. LTD. & ANR Petitioners
Through: Mr. G.V. Reddy, Mr. Anuj Kumar, Mr.
Mohit Sharma and Mr. Vikram Gulliya, Advocates

versus

UNION OF INDIA & ORS.

..... Respondent
Through: Mr. Abhishek, Advocate for Mr Sanjeev
Narula, Senior Standing Counsel

CORAM:
JUSTICE S. MURALIDHAR
JUSTICE PRATHIBA M. SINGH

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ORDER
04.08.2017

C.M. No. 27827/2017 (exemption)

1. Allowed, subject to all just exceptions.

W.P. (C) No. 6686/2017 & C.M. No. 27826/2017 (stay)

2. The challenge in this writ petition is to the order dated 31st March, 2016 passed by the Principal Commissioner of Central Excise, Delhi-I.

3. Learned counsel for the Petitioner does not dispute that, against the impugned order dated 31st March, 2016, he has a remedy of filing a statutory

appeal before the Customs Excise & Service Tax Appellate Tribunal ('CESTAT'). His contention is that since the pre-deposit required would cast an onerous burden on the Petitioner, the present writ petition should be entertained.

4. The Court is not satisfied that the above ground is a sufficient justification for the Court to entertain the writ petition when there is a statutory remedy available to the Petitioner.

5. The writ petition is accordingly dismissed with above observations, leaving it open to the Petitioner to avail the statutory remedy available to it in accordance with law.

6. C.M. No. 27826/2017 is disposed of.

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

AUGUST 04, 2017

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